DOCUMENT RESUME

ED 021 955

VT 001 286

TODAY'S PREPARATION FOR TOMORROW'S JOBS; CURRICULUM GUIDE AND HANDBOOK.

Kanawha County Board of Education, Charleston, W. Va.; West Virginia State Dept. of Vocational Education, Charleston.

Pub Date 65

Note- 153p.

EDRS Price MF-$0.75 HC-$6.20

Descriptors- *BUSINESS EDUCATION, *CURRICULUM, *CURRICULUM GUIDES, EDUCATIONAL FACILITIES, HIGH SCHOOLS

Identifiers- West Virginia

The business education curriculums are divided into four sequences--general clerical, stenographic-secretarial, accounting-bookkeeping, and data processing. Objectives, grade placement, length of course, breif unit outlines, and suggested teaching aids and activities are provided for--(1) Bookkeeping 1 and 2, (2) Business Economics, (3) Business English, (4) Business Law, (5) Business Mathematics, (6) Business Organization and Management, (7) Data Porcessing, (8) General Business, (9) Machine Accounting, (10) Merchandising, (11) Record Keeping, (12) Salesmanship, (13) Shorthand 1 and 2, (14) Transcription, (15) Clerical Office Practice, (16) Office Machines, (17) Secretarial Office Practice, and (18) Vocational Typewriting 1 and 2. Essentials in setting up a cooperative work experience program are discussed and include sample forms for an employment-opportunity survey, employer's student-rating sheet, graduate followup questionnaire, student application for cooperative work-experience program; and teacher's student-rating record. Procedures for a community occupational survey are listed. Physical facilities, equipment, teaching materials, and layout are suggested for each business education classroom. (PS)

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CURRICULUM GUIDE AND HANDBOOK

West Virginia

Business Education

Vocational Business and Office Education

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U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION

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CURRICULUM GUIDE AND HANDBOOK

TODAY'S PREPARATION FOR TOMORROW'S JOBS

Prepared under the Direction
of the
West Virginia Department of Vocational Education
and the
Kanawha County Board of Education

1965

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INTRODUCTION

Business education is an integral phase of the total program of education. The major purpose of the high school vocational business and office education curriculum is to give the student the basic education needed to procure a position in the business world, to be capable of making advancement in this field, to provide the knowledges and skills needed to manage his personal business affairs successfully, and to understand the structure and operation of our business and economic system well enough to perform the duties of a good citizen. These programs must be flexible enough to offer the students the most recent occupational information, technical knowledge, related knowledge, and skills required for employment.

The curricular material must be constantly revised and reorganized in the light of changes in social and economic conditions, contributing to the ten imperative needs of youth and society; and the training should provide for different levels of intelligence, capabilities, and aptitudes. Office and business occupations constitute one of the fastest growing employment groups in the labor market and offers a greater variety of employment opportunities than may be found in any other area of human activity.

Objectives:

1. To provide the knowledges, understandings, and attitudes for those business activities common to all people.

2. To provide information about the various occupations and entry requirements for occupations at all levels of responsibility so the student may make a wise choice.

3. To enable students to acquire marketable skills and knowledges sufficient for the initial position, and provide a background for growth in vocational competency after employment.

4. To assist in developing occupational intelligence and businesslike attitudes.

5. To place additional emphasis upon the training of individuals for efficient participation in those business activities common to all youth and adults.

6. To enable the student to acquire an adequate knowledge of the structure of our economic system through a study of the organization and functions of business.

7. To develop the ability to adapt to occupational changes brought about by inventions of social or economic progress.

8. To improve the student's knowledge of spelling, grammar, and punctuation.

9. To help the student to develop a personality which will be welcomed in business and society.

10. To help the student acquire knowledge and understanding of the principles and practices of business by means of which he may become a better citizen.

11. To encourage the development of important business traits and attitudes such as honesty, accuracy, neatness, thoroughness, resourcefulness, and poise.

12. To assist students in the transition from school to job by providing training in techniques of securing employment.

THE BUSINESS EDUCATION TEACHER

A business education teacher must have a bachelor's degree and a valid West Virginia teacher's certificate to teach business subjects. For teaching vocational business subjects, the teacher must also have had 2,000 hours (one year) of business or office experience.

The business education teacher must keep abreast of changes in the field by keeping aware of new teaching methods, media, and new developments in business and industry. To assist him in this professional growth, several means are available:

Membership in professional associations

Membership in the unified professional organizations (National Education Association, West Virginia Education Association, and the County Education Association) is urged; also, on the national level, the National Business Education Association and the American Vocational Association. The National Business Education Association publishes a yearbook, the National Business Education Association Forum, the National Business Education Quarterly, and other releases of pertinent information. Membership in the National Business Education Association automatically carries membership in the Southern Business Education Association. The annual convention of SBEA is held during the Thanksgiving holiday in one of the twelve southeastern states.

The West Virginia Business Education Association deserves the active membership and support of all business teachers. Meetings are held each year in conjunction with the West Virginia Education Association convention. If the number of business teachers employed in a county is large enough, it is recommended that a local business education association be formed. Where the number is considered to be too small, area associations embracing more than one county would be worthwhile.

Professional publications

Numerous books and magazines in the field of business present a wealth of information on every phase of business education written by outstanding educators. In addition to those mentioned with professional memberships, some other publications are:

The Business Education World
The Journal of Business Education
American Vocational Journal
Today's Secretary
The Balance Sheet

The Business Teacher
FBE Bulletin (The Foundation for Business Education, Inc.
405 Park Avenue, New York, New York 10022)

Trade publications from office machine manufacturers and book companies also contain valuable teaching aids and materials.

Study programs

Additional college study. The new salary scale for teachers passed by the 1965 West Virginia Legislature will encourage teachers to go beyond the Masters Degree in their college preparation in upgrading certification. Care should be used in the selection of courses taken for this work.

Attending association conventions, in-service training meetings, workshops, and visits to office machine dealers are other ways in which a business education teacher may keep up to date. Machine companies often hold classes to help teachers learn the operation of their machines.

Program participation and research

The business education teachers should welcome and accept the opportunity to participate in programs at conventions or in-service meetings. Personal growth will come from the study done in preparation.

Keep in touch with business. Whenever possible, attend and participate in meetings of office managers, sales, and secretarial organizations.

Be willing to write articles and submit them to magazines for publication. Be willing to work on the preparation of a syllabus or a textbook.

Engage in research. A survey of the community or a follow-up of graduates will give valuable information and assist in professional growth.

BUSINESS CURRICULA

Business education in most high schools could be divided into four curricula. The number of curricula offered would depend upon:

1. Size of school and teaching staff
2. Job opportunities and placement
3. Student interest
4. Social and economic characteristics of the community

The four sequences are General Clerical, Stenographic-Secretarial, Accounting and Bookkeeping, and Data Processing.

The courses offered in the General Curriculum are:

Required

Clerical Office Practice
Office Machines
Record Keeping or Bookkeeping I
Typewriting I
Typewriting II

Electives

Business Economics
Business Law
Business Mathematics
Cooperative Work Experience
General Business
Salesmanship
Shorthand I

The courses offered in the Stenographic-Secretarial Curriculum are:

Required

Office Machines
Secretarial Office Practice and/or Transcription
Shorthand I
Shorthand II
Typewriting I
Typewriting II

Electives

Bookkeeping I
Business English
Business Mathematics
General Business
Cooperative Work Experience

The courses offered in the Accounting and Bookkeeping Curriculum are:

Required

Bookkeeping I
Bookkeeping II
Office Machines
Typewriting I

Electives

Business Economics
Business Law
Business Mathematics
Cooperative Work Experience
Data Processing Principles
General Business
Merchandising or Salesmanship
Business Organization and Management
Typewriting II
Machine Accounting

The courses offered in the Data Processing Curriculum are:

Required

Bookkeeping I
Data Processing I
Data Processing II
Office Machines
Typewriting I

Electives

Bookkeeping II
Business Economics
Business Organization and Management
Business Law
Clerical Office Practice
Cooperative Work Experience

BOOKKEEPING I

Individuals, businesses, and governments are constantly compelled to make economic decisions. This can be done only if financial facts are made available to the decision maker. As business activities touch the lives of everyone, it is a goal of business education to teach people to understand business conditions. Bookkeeping also allows one to determine his interest and aptitude for accounting, or a variety of other occupational objectives. Most office workers require some acquaintance with bookkeeping procedures, forms, and vocabulary.

Students should learn in their study of bookkeeping the uses of records, the bookkeeping cycle, and the relation of each step in the cycle to the whole, names and uses of business papers, taxes and tax records, and property records.

Grade Placement: 10 through 12

Length of Course: Two semesters

Objectives:

1. To provide experiences to determine the student's interest and aptitude for bookkeeping and accounting as an occupation.

2. To develop an understanding of the common business terms and forms.

3. To develop skills in applied arithmetic and handwriting which are essential to recording activities.

4. To develop an understanding of fundamental principles, procedures, and forms in bookkeeping as applied to records for both service and trading types of business.

5. To develop familiarity with the kinds of data shown on the business statements and to interpret the changes reflected by these data.

6. To develop an understanding of business operations.

7. To acquire a marketable skill so that individuals can take a place in business, industrial, or governmental affairs of the country.

8. To emphasize and develop those personal traits which are desirable for successful occupational adjustment and living.

9. To study the economic, legal, and social aspects of various businesses.

10. To understand our general system of taxation (income taxes, local taxes, sales taxes, and social security taxes).

Course Content

In bookkeeping, the specific day-by-day objectives are outlined in current bookkeeping texts and the teacher's manual supplied by the publisher. The new teacher should follow these guides closely. The experienced teacher, however, may present these objectives in a different order, according to the way in which he thinks the student learns best.

For classification purposes, the course is outlined in four parts of instruction, but some of the knowledges and skills will be integrated in planned projects throughout the course.

Units of Work — Approximate Time Schedule

This unit gives each student an overview of the complete bookkeeping process as quickly as possible in the form easiest to learn.

I. The Bookkeeping Cycle in its Simplest Form — six weeks

- A. Starting a bookkeeping system
- B. The opening entry
- C. Posting the opening entry
- D. Analyzing transactions to determine debits and credits
- E. Journalizing business transactions
- F. Posting
- G. Proving the accuracy of posting
- H. Project 1--covers journalizing, posting, and taking a trial balance
- I. The work sheet
- J. The income statement and balance sheet
- K. The closing entries
- L. Project 2--reviews the bookkeeping cycle

Special journals and subsidiary ledgers are taken up in the second cycle of bookkeeping. A merchandising business may be used to illustrate this type of learning activity.

This will help students to understand the pyramid type of learning, and to realize that the work on the "second cycle" is more advanced than the previous cycle.

The practice set is usually divided into two parts; and at this point, the student is ready for Part I which covers recording, posting, and taking a trial balance. By providing the students an opportunity to record fundamental bookkeeping transactions based on what they have learned up to that point, both mechanical proficiency and practical application of theory can be evaluated.

II. The Second Bookkeeping Cycle--Special Journals and Subsidiary Ledgers — twelve weeks

- A. Recording the buying of merchandise on account
- B. Recording cash payments

- C. Recording the selling of merchandise on account
- D. Recording cash receipts
- E. The general journal
- F. Bank deposits and reconciliation of bank statements
- G. The practice set--Part I
- H. Work sheet with adjustments
- I. Financial reports
- J. Adjusting and closing entries
- K. The practice set--Part II

The multicolumn combination journal is very popular in small and medium-sized businesses. Instead of having special journals, only one journal with many special columns may be used effectively.

In this unit of study, we are concerned with teaching the various problems that do not occur frequently, such as problems relating to sales and purchases, disposing of fixed assets, writing off bad debts, and special uses of a cash register. Because many of these transactions do not occur often does not mean they are unimportant. They are vital elements of the bookkeeping system, and they deserve careful treatment.

A practice set should be administered following this unit of work. This practice set is based upon the use of the cash register records as an integral part of the bookkeeping system. It applies the principles of the combination journal, and it offers an opportunity to teach the use of sales slips and purchase invoices as subsidiary ledgers.

III. Recording Special Bookkeeping Transactions fourteen weeks

- A. The combination journal and the petty cash fund
- B. Problems relating to sales and purchases
- C. Payroll records
- D. Payroll taxes and reports
- E. Depreciation of fixed assets
- F. Disposing of fixed assets
- G. Bad debts and accounts receivable
- H. The use of the cash register
- I. Practice Set II

This part of bookkeeping emphasizes important but less frequent operations with regard to sales taxes, notes and interest, and accrued income and expenses. The student is introduced to the different types of business enterprises in our society.

This unit should emphasize specialized papers that would be used to form, operate, and dissolve partnerships, corporations, and other businesses.

Students who show aptitude for machine training could use the accounting machine while studying this unit.

IV. Adapting Bookkeeping Methods to Business four weeks

- A. Sales taxes and other sales and purchases transactions
- B. Notes and interest
- C. Accrued expenses
- D. Partnership
- E. Corporations and cooperatives

Suggested Teaching Aids and Activities

1. The chalkboard is the most important single visual aid a bookkeeping teacher can use. The following suggestions will help him to make effective use of it:
    - a. Permanently rule on a portion of the chalkboard a journal form, a ledger form, and a work sheet form.
    - b. Where permanent ruling on the chalkboard is not desirable, semi-permanent rulings may be made by using chalk on a wet chalkboard.
    - c. Use colored chalk to direct attention to entries.

2. Prepare permanent charts on chart paper or cardboard. Permanent wall or bulletin board charts may be prepared to demonstrate business forms, journals, and statements.

3. Use commercially prepared ruled forms or chalkboard stencils that are pulled down from a wall holder.

4. A changing exhibit of excellent work performed by students in the current class is sometimes effective, in that other students will want to improve their work.

5. Exhibits of accounting forms and systems by local business firms.

6. Filmstrips, together with descriptive circulars, are available from the Society for Visual Education, Inc., 1345 West Diversey Parkway, Chicago 14, Illinois. (Three filmstrips adequately cover the learnings of the introductory part.)

7. A kit of transparencies for use with the overhead projector is available from South-Western Publishing Co., Cincinnati, Ohio.

8. The overhead projector is invaluable in teaching concepts of bookkeeping so that all students may see what is taking place.

9. Periodic printed tests are available from the publishing company.

10. A social security kit may be obtained. The kit contains a set of four charts and pamphlets to aid teachers in presenting and answering questions on social security.

11. An income tax kit containing a set of charts on general and farm tax problems, together with instructional material and problems may be obtained free of charge from the Internal Revenue Service.

12. Use a long cardboard strip ruled with columnar headings, mounted to the top of the blackboard with masking tape. Use strips for each type of journal. It can be changed and used for different types of bookkeeping forms.

13. A set of wall charts are available from the George F. Cram Company, Inc., 730 E. Washington Street, Indianapolis 7, Indiana.

14. A field trip to a local retail store could be made for the purpose of introducing students to the uses of a cash register in recording daily transactions of a business.

15. Utilize business experiences of students in presenting topics. A class survey will reveal work experiences.

16. Maintain efficient, businesslike procedures in your classroom. Teach students to be efficient business workers.

17. Instruct students to use ink in those cases where it would be required in business.

18. Set high standards of neatness, accuracy, and legibility.

19. During laboratory periods move around freely; do not be "tied" to the desk.

20. In recitations, develop an atmosphere of total participation.

21. Strive to develop responsibility in the student.

22. Make use of vocabulary terms in daily instruction and insist that students use correct vocabulary when referring to procedures in bookkeeping.

23. Vocabulary notebooks.

24. Use study guides as a learning aid and not as a unit or chapter test.

25. Take time to show students how to read and study the text.

26. To orient the students, ask that they interview bookkeepers in large and small firms to determine their duties. Have some students interview personnel to learn about entrance-level jobs, further training required, and further job opportunities.

27. Use charts, posters, and cartoons as initial motivation.

28. When practicable, the student should be permitted and encouraged to use adding-listing machines to supplement mental computations.

29. The teacher may make a collection of business forms, checks, receipts, purchase invoices, and promissory notes; and project them on a screen for quick identification by the class. The emphasis is on associating the business form with the kind of transaction and the bookkeeping entry.

30. Work on practice sets as teams. This would be helpful to a group of slow learners.

31. Ask local businessmen, bookkeepers, accountants, and former graduates to meet with your class to discuss different phases of record keeping and job opportunities.

32. Arrange for demonstrations of various machines in bookkeeping.

33. Bulletin board displays, each organized around the particular forms used by a certain business in the community, may be made.

34. Promote opportunities for students to obtain paid part-time work experience with business firms in the community.

35. Realize that all students will not attain the same level of mastery. Plan the course so that the brighter students are challenged, and the slower students develop facility in the easier areas.

Evaluation

1. Keep an individual file folder for each student.

2. Objective tests should be used to test the student's knowledge of business terminology and bookkeeping procedures; but problem type tests are recommended for measuring the practical application of the principles studied.

3. Realism and meaningful experiences are very important to the student and the teacher to create an atmosphere of learning.

4. Promptness, neatness, speed, cooperation, honesty, etc., as exhibited in the classroom.

5. Standardized tests are available from most publishing companies.

6. Entrance tests in bookkeeping used by business or those developed by American Management Association would be valuable in developing an understanding of vocational proficiency.

7. Have your students realized their objectives? The final step in evaluating instruction in bookkeeping is to return to the list of reasons for taking bookkeeping and to see whether the students have realized their purpose or objective.

8. Sample evaluation forms that can be used in grading homework, projects, or practice sets (See Exhibits A and B).

EXHIBIT A

Sample Form - Bookkeeping I or II

A sample report sheet is shown here:

(Attach this sheet to the front of each day's homework)

Your number ____________________ Problems ____________________

Name ____________________ Date ____________________

Submitted on Time ____________________ Submitted Late ____________________

Neatness:
    Satisfactory ____________________ Unsatisfactory ____________________ *
    *See comments

Problems:
    Completed ____________________ Incomplete ____________________
    Satisfactory ____________________ Unsatisfactory ____________________

Comments: ____
____
____

See me before filing problems ____________________

EXHIBIT B

Sample Form - Bookkeeping I or II

Name of Student ____________________ Exercise Number ____________________

Items Rated ____________________ Remarks ____________________

Form ____
    Neatness ____
    Penmanship ____
    General Condition of Paper ____
    Others ____

Submitted on Time ____

Accuracy ____
    Individual Figures ____
    Totals ____
    Computations ____
    Correction of Errors ____
    Others ____

Understanding Bookkeeping Principles ____________________

BOOKKEEPING II

The second-year course in bookkeeping is wholly vocational in nature. It deals with more intricate transactions, more complex books, and more elaborate financial statements. Second-year bookkeeping is of value to pupils who are capable of profiting from the experience. Automation will necessitate increased instruction on basic principles and extended teaching for understanding. Bookkeepers will be in demand in businesses which have data processing equipment because it is necessary to have a bookkeeping background to understand the operations of the system.

Grade Placement: 11 or 12

Length of Course: Two semesters

Prerequisite: Bookkeeping I

Objectives:

1. To help the student gain a deeper knowledge about business than can be covered satisfactorily in only one year of high school bookkeeping.

2. To help the student increase his technical competence so that he is able to gain employment as a bookkeeper.

3. To help the student who may become a manager of a business gain the knowledge that he will need in order to maintain proper records for efficient management.

4. To understand the work of automated equipment and to interpret the results of machine-produced records.

5. To give the student who plans to continue his study of accounting a good foundation.

Course Content

For classification purposes, the course is outlined in eight parts of instruction, but some of the knowledges and skills will be integrated in planned projects throughout the course.

Units of Work	Approximate Time Schedule
I. Departmental and Payroll Accounting	six weeks

A. Purchases and sales
B. Cash receipts records
C. Cash payments records
D. Payroll records and transactions

II.	Adjustment Accounting	three weeks

- A. Depreciation, depletion, and bad debts
- B. Accrued income and accrued expenses
- C. Prepaid expenses and income received in advance

III.	Partnership Accounting	nine weeks

- A. Formation of a partnership
- B. Profits and losses
- C. Work sheet
- D. Financial reports
- E. Practice set I

IV.	Types of Control	four weeks

- A. Voucher system
- B. Special procedures
- C. Notes and note registers
- D. Trade acceptances and commercial drafts

V.	Corporation Accounting	six weeks

- A. Proprietorship
- B. Organization
- C. Corporate records
- D. Financial reports
- E. Practice set II

VI.	Various Sales Accounting	five weeks

- A. C.O.D. sales and purchases
- B. Installment sales and trade-ins
- C. Consignments shipped and received
- D. Service department accounting
- E. Numerical classification of accounts

VII.	Manufacturing Accounts	two weeks

- A. Manufacturing costs
- B. Fiscal period reports

VIII.	Interpreting Accounting Records	one week

- A. Ratio analysis of financial reports
- B. Comparative reports and graphs
- C. Systems and automation

Suggested Teaching Aids and Activities

See Bookkeeping I

Evaluation

See Bookkeeping I

BUSINESS ECONOMICS

Economic activities are an indispensable part of the daily living of every person. Ample provision should be made through the curriculum for every student to develop economic literacy, to gain an understanding and appreciation of our economic system, and to become an intelligent consumer of goods and services.

Grade Placement: 11 or 12

Length of Course: One semester or two semesters

Objectives:

1. To understand the concept of free enterprise, how the American economic system operates, and how dependent we are upon business to satisfy our economic wants and needs.
2. To understand the application of the principles and procedures of business to personal and family problems relating to earning an income, to wise management of money and savings, to protection from loss through insurance, to procurement of a home, and to personal expenditures.
3. To understand the economic principles that are essential for participation as a citizen and voter in resolving economic issues of local, state, and national importance, for wise management of one's economic affairs; and for performance as an efficient producer in one's occupation and profession.
4. To aid students in understanding the many complex relationships existing between business and the consumer.
5. To increase students' abilities in evaluating goods and services in terms of values and prices.
6. To develop an inquiring attitude to enable the students to detect misrepresentations, misleading statements, and fraudulent practices.
7. To give the students an understanding of values in renting, buying, and maintaining a home.
8. To acquaint the students with the methods and importance of computing the cost of credit, installment buying, and borrowing money.
9. To make the student conscious of his social and economic responsibility.
10. To acquaint the students with our monetary system.
11. To help the students understand banking services, such as: savings, personal checking accounts, and credit.
12. To develop in the students an appreciation of the problems involving:
    a. Business cycles
    b. Monopoly and competition
    c. Prices
    d. Wages
    e. Regulation of business
    f. Distribution of income

Course Content	Approximate Time Schedule
Units of Work	
I. The Nature of Economics	two weeks
A. The meaning and importance of economics	
B. Our environment affects our ways of making a living	
C. Cooperation through specialization	
D. Goods, income, and production	
E. Business cycles and economic growth	
II. Our American Heritage	two weeks
A. Natural resources and conservation	
B. Population and human resources	
C. Capital and management	
III. Problems of Production	two weeks
A. Large-scale production	
B. Regulation of business	
C. Labor-management relations	
D. Problems in agriculture	
IV. Consumption and Your Income	two weeks
A. Family income and spending	
B. Learning to buy wisely	
C. Buying on credit	
D. Investing your savings	
E. Economic security through insurance	
V. Money and Banking	two weeks
A. Money in our economy	
B. Money and banking in our history	
C. Modern banking	
VI. Government Finance	two weeks
A. The economic activities of government	
B. How governments obtain their funds	
VII. International Trade	one week
A. Foreign trade	
B. The tariff and foreign trade	
VIII. Distribution of Personal Income	two weeks
A. Rent--the return for land	
B. Wages--the return for labor	
C. Interest--the reward for lending capital	
D. Profits--the reward for business enterprise	
IX. Our Economic System in the World Today	two weeks
A. Comparing our economic system with others	
B. Economic growth in America and in underdeveloped lands	
X. Measurement and Review	one week

Suggested Teaching Aids and Activities

The content of this course will depend on the needs of the students and the community. The textbook and teacher's manual are very good sources for planning the material to be covered. The teacher should work with the students in deciding the order of presentation of the different units suggested.

1. Class activities and discussions should start from the students' own experiences and interests.
2. The school library and public libraries should be used extensively by the students.
3. Current magazines and newspaper articles pertaining to business and economic problems should supplement textbook materials.
4. Students should be encouraged to make special reports when they find topics which contribute to the class.
5. Specimen insurance policies should be analyzed as to policy provisions to develop ability to interpret and evaluate insurance.
6. Provision should be made for realistic budget planning and budget keeping by the students.
7. Liberal use should be made of all types of resource materials related to each problem being studied. Pictorial material, charts, and graphs should be used whenever possible to reinforce discussions.
8. Field trips may be used to introduce or to summarize the study of a problem. Each trip must be so planned that the students' attention is directed toward observation of activities related to the problem under consideration.
9. Speakers may be invited to address the class on problems relating to finance, insurance, business organization, management, labor, government controls, consumer protection, and the like.
10. Films, filmstrips, and recordings related to business economics are available.
11. The class may be able to visit the stock exchange or a stockbroker and have him explain the buying and selling of stock.
12. Bulletin board displays (pictures, charts, graphs, cartoons).
13. Prepare a biography of an outstanding economic leader in the life of your community.
14. Prepare an exhibit of the major raw materials used by any business or industry in your community.
15. Keep economics notebook that will summarize:
    a. All important points or concepts emphasized in the class discussion.
    b. Definitions or explanations of vocabulary terms in your units of work.

Evaluation

1. Individual and committee reports, written summaries, notebooks, and workbooks.

2. Objective and essay type tests.

3. Self-evaluation by each student or group of students on different activities completed.

4. Contributions to class discussions.

5. Contributions made to class that were not required class work.

BUSINESS ENGLISH

Business English is recommended for pupils whose primary interest is vocational business education. It is further recommended that business English be fully recognized as an integral part of the vocational business education program. Businessmen say that perhaps the greatest weakness of all workers is their inability to use their native language as a skill.

Business English is designed to provide a review of the fundamentals in which the pupils demonstrate weaknesses, increase business vocabularies, and acquaint them with the literature of business.

Grade Placement: 12

Length of Course: The ideal course in business English requires a full school year. No attempt is being made to establish a time schedule for the various learning experiences. It is left to the discretion of the teacher to select the most pertinent topics to fit the situation confronted in the classroom.

Objectives:

1. To develop an appreciation of communication as a new power tool to study and master.
2. To become acquainted with selected background literature about business and psychology of human relationship in business.
3. To develop accuracy and sensitivity in using words and constructions.
4. To study the various types of communication used by business firms or by individuals in handling business affairs, from the simpler to the more complex.
5. To learn the fundamental principles of planning and organizing business messages.
6. To become acquainted with the procedures, principles, and policies which are basic in business.
7. To improve the student's ability to express himself correctly and forcefully in the writing of acceptable personal and business letters.
8. To encourage the student to develop an extensive vocabulary with emphasis on business terminology.
9. To encourage legible handwriting.
10. To broaden the understanding of people--of their conduct, their traits, and their motives.

Course Content

The study of business English is designed to equip students with an understanding and mastery of language that will form the basis for success. The course includes the application of grammar, vocabulary, effective expression, punctuation, and psychology to the many situations and problems of business. It is concerned with the whole field of oral and written communication problems in business affairs.

Units of Work: First Semester

I. Understanding Language

- A. Oral expression
- B. Written expression

II. English Usage

- A. Parts of speech: Pattern words
  - 1. Nouns
  - 2. Personal pronouns and antecedents
  - 3. Verbs
  - 4. Descriptive adjectives
  - 5. Adverbs
- B. Sentence structure
  - 1. Sentence unity
  - 2. Sentence coherence and power
- C. Punctuation
  - 1. Rules of order among punctuation marks
  - 2. Omission of marks
- D. Expression of numbers

III. Spelling and Vocabulary

- A. Spelling rules and practices
- B. Vocabulary building
  - 1. Business terms
  - 2. Synonyms
  - 3. Effective word usage

Units of Work: Second Semester

IV. Written Expression

- A. Organization of ideas
  - 1. Building paragraphs
    - a. Paragraph structure and development
    - b. Paragraph unity, organization, coherence, and power
  - 2. Planning the organization of materials
  - 3. Outlining
- B. Letters involved in customer-business relationships
  - 1. Letters of inquiry
  - 2. Letters of acknowledgment
  - 3. Letters of application with personal data sheets
  - 4. Sales letters
  - 5. Collection letters
  - 6. Adjustment letters
- C. Reports

- D. Other communication forms
    - 1. Telegrams
    - 2. Written instructions and explanations
    - 3. Filling out forms properly
    - 4. Travel arrangements, reservations, etc.
- E. Correct form for written materials
    - 1. Letter styles and forms
    - 2. Preparation of reports and minutes
- F. Legible handwriting and printing
- G. Research papers and outside readings

V. Oral Expression

- A. Individual reports and demonstrations
    - 1. Correct speech
    - 2. Organization of material
    - 3. Poise
- B. Introductions
    - 1. People
    - 2. Ideas
    - 3. Projects
- C. Listening
    - 1. Taking directions
    - 2. Note taking
    - 3. Interviewing
- D. Telephone techniques

Suggested Teaching Aids and Activities

Each teacher must use his own judgment as to the needs of his students and the methods he believes will be most effective in presenting materials to them. The following are suggested procedures:

1. Appropriate films and filmstrips.

2. Controlled reader to aid in comprehension and to increase reading rate.

3. Records and tapes with exercises in oral communication and note taking.

4. Study sample business letters.

5. Maintain an attractive bulletin board related to business communication.

6. A good programmed textbook will enable students to work at their own pace. They can work through portions that were hard to understand a second time.

7. An opaque projector may be used to illustrate some pertinent examples on a screen.

8. Class participation is a must.

9. Observation and interviews in business offices.

10. Oral presentation of reports can be a natural sequence to writing reports.

11. Oral reports entail listening, so notetaking is encouraged.

12. Use of the telephone as a talking-listening procedure.

13. Group discussions, panels, committee meetings, and round tables should not be overlooked as situations requiring oral expression.

14. Voice-recording equipment should be used to help students analyze their own speaking difficulties.

15. Talks by various business people in the community.

Evaluation

All of the factors that make up the effectiveness of the learning experience should be taken into consideration when marking and grading the student's work. Since errors in writing vary a great deal in seriousness, they may be classified as major and minor. A grading scale may be established, defining each letter grade in terms of major and/or minor errors. The grading scale is subjectively determined and should not remain fixed throughout the year. All letters and other written work that serve as a measure of achievement and progress should be considered. Primary consideration should be given to the student's ability to compose effective business letters, reports, or other communication and to present these writings attractively on the page. Oral expression may be measured by a simple rating scale, prepared by the teacher, for checking abilities in the use of words, voice, tone, pronunciation, and poise. Standardized tests may be used for testing vocabulary.

BUSINESS LAW

Business law deals with the elements of law and the legal foundations of our democracy. It is a course which treats basic fundamentals, and should be just that, rather than one which overemphasizes technical details of professional business law.

Business law also has implications for general education. All students, as future citizens, should understand the legal foundations of our democratic systems, its strengths and weaknesses, with a desire to correct the latter. The students should understand the concept of contract in maintaining their households and in conducting matters of personal business.

Grade Placement: 11 or 12

Length of Course: One semester or two semesters

Objectives:

1. To familiarize students with basic principles of business law and their applications common to daily life as an aid in avoiding legal difficulties.
2. To develop in students an awareness of the organization of our local, state, and federal court systems.
3. To develop in students a respect for law and constituted authority.
4. To teach students to withhold judgment until essential facts have been made known.
5. To develop a working vocabulary of most frequently used legal terms.
6. To teach students to read and understand the terms of written instruments before signing.
7. To develop in the student an understanding of contractual relation.
8. To give information about the fundamental aspects of negotiable instruments.
9. To acquaint the student with legal rights and obligations pertaining to insurance contracts.
10. To acquaint the student with property rights and laws relating to the acquisition and sale of property.
11. To give information about West Virginia statutes as they apply to common aspects of business life.

Course Content	Approximate Time Schedule
Units of Work	
I. Introduction to law	one week
A. Meaning and development	
B. Importance of law	

II. Administration of the Law — one week

- A. Systems and forms of law
- B. Courts
- C. Procedures for administering justice

III. Contracts — four weeks

- A. Definition
- B. Classes of contracts in terms of:
  - 1. Form
  - 2. Formation
  - 3. Performance
  - 4. Validity
- C. Essential elements of a contract
  - 1. Agreement
    - a. Offer
    - b. Acceptance
  - 2. Consideration
  - 3. Competent parties
  - 4. Legality of object
  - 5. Reality of acceptance
  - 6. Formation of contracts
- D. Forms of agreement
  - 1. Statute of Frauds
  - 2. Agreements required to be in writing
- E. Operations of contracts
  - 1. Rights and obligations of the parties
  - 2. Assignment
  - 3. Fulfillment
- F. Remedies for breach of contract
- G. Termination of contracts
- H. Bankruptcy, attachment, and garnishment

IV. Sales — one week

- A. Essentials of a sale
- B. Types of sales
- C. Warranties
- D. Rights and duties of the buyer and the seller
- E. Transfer of title
- F. Conditional sales and chattel mortgages
- G. Auction sales

V. Personal Property and Property Rights — one week

- A. Property rights by gifts, operation of law, and finding

VI. Real property — one week

- A. Characteristics of ownership
- B. Mortgagor and mortgagee
- C. Title to real property
- D. Insurance contracts

VII. Estates — one week

- A. Wills
- B. Landowners
- C. Types of estates
- D. Essential elements in settlement of estates
- E. Inheritance

VIII. Negotiable instruments — one week

- A. Essentials
- B. Liabilities
- C. Negotiation

IX. Guaranty — one week

- A. The relation of principal and surety
- B. The relation of principal and guarantor
- C. Rights, duties, and liabilities of the surety and the guarantor

X. Agency — one week

- A. Creation and termination of an agency
- B. Kinds
- C. Relation of principal and agent
- D. Relation of principal, agent, and third party

XI. Bailments — one week

- A Characteristics of bailments
- B. Types of bailments
- C. Rights and duties
- D. Innkeepers and bailees
- E. Carriers as bailees

XII. Employment — one week

- A. Relation of employer and employee
- B. Rights and duties
- C. Creating and terminating the relation

XIII. Torts — one week

- A. Definition
- B. Obligation
    - 1. Assault
    - 2. Trespass
    - 3. Conversion
    - 4. Inducing the breach of contract
    - 5. Slander
    - 6. Libel
- C. Negligence

XIV. Public Offenses one week

- A. Business crimes
  1. Arson
  2. Extortion
  3. Larceny
  4. Embezzlement
  5. Conspiracy
  6. Monopolies
  7. Swindles
  8. Forgery

XV. Business Organization one week

- A. Partnership
  1. Rights, duties, and liabilities
- B. Corporations
  1. Formation
  2. Rights and duties
  3. Powers and liabilities of stockholders

Suggested Teaching Aids and Activities

1. Arrange a class visit to a courtroom while civil court or criminal court is in session. The teacher should check with the judge ahead of time to see that the case is the type which high school students should see.

2. Put on mock trials in which students may participate.

3. Community Resources--Invite local attorneys, insurance agents, judges of local courts, law enforcement officers to talk to the class.

4. Collect newspaper clippings concerning a case being tried. Collect clippings concerning cases which would have some interest to the students for class discussion.

5. Students may collect legal forms to be completed in class.

6. Encourage students to make scrapbooks concerning legal forms, etc.

7. Present a case, leaving out some fact. Show how the judgment of the case should be reserved until all the facts are presented.

8. Films and filmstrips dealing with important segments of law.

9. Experiences of the students and their families.

10. Keep business law notebook that will summarize:
    - a. All important points or concepts emphasized in the class discussion.
    - b. Definitions or explanations of legal terms used in each chapter.
    - c. Case problems and important legal aspects.

11. Bulletin board displays (pictures, graphs, charts, cartoons).

12. Chalkboard illustrations.
13. Additional high school textbooks in business law.
14. A good college textbook in business law.
15. A file of legal forms that can be used from year to year.

Evaluation

1. Factual knowledge might be determined by administering objective tests.
2. Knowledge of legal principles may be measured by requiring the students to justify decisions in specific cases.
3. Vocabulary terms should be stressed for spelling and definition.
4. Students' contributions to the activities of the class should be considered when work is being evaluated and grades are being assigned.

BUSINESS MATHEMATICS

The term business mathematics means different things to different people. In some schools the business mathematics course remains essentially training for the bookkeeping course. In other schools emphasis has shifted to training for everyday living.

The modern approach in presenting business mathematics is a functional one, indicating the need for computations in connection with the following business activities:

> dealing with a bank; buying and selling articles; figuring wages or other forms of income; installment buying; investments in bonds; investments in real estate; old-age benefit tax; income tax; promissory notes and partial payments; and pricing goods.

The ability to do arithmetic computations is an important fundamental of most business courses. It is a vital tool in bookkeeping, business law, business economics, distributive education, and office practice. Sometimes the teaching of mathematics is integrated with the teaching of general business. In learning to operate office machines for solving business problems, knowledge of common, simple arithmetical processes is a must.

Grade Placement: 10 through 12

Length of Course: One semester or two semesters

Objectives:

1. To provide a simple, easy-to-understand presentation of mathematic fundamentals--especially for those students who might have some difficulty with a typical business or consumer mathematics textbook.

2. To present each unit in a social, economic, or business setting that relates to the experiences of the student.

3. To develop an appreciation of mathematics as a valuable tool in business and personal life of the student.

4. To provide a carefully organized plan of rebuilding and then broadening the fundamental arithmetic skills.

5. To achieve acceptable habits of accuracy, neatness, and systematic arrangement in all arithmetical work.

6. To develop an understanding of why processes are used as well as how they are used.

7. To develop desirable character traits and acceptable social attitudes through the consideration of ethical standards in business practice.

Course Content	Approximate Time Schedule
Units of Work	
I. Problems in Trading	ten weeks
A. Proprietorship	
B. Purchases	
C. Sales	
D. Profit and loss	
E. Determining the selling price	
II. Problems in Manufacturing	one week
A. Elements of factory cost	
B. Wages and payroll	
III. Problems in Banking	two weeks
A. Simple interest	
B. Bank discount	
IV. Problems in Real Estate	four weeks
A. Cost of real property	
B. Real estate taxes	
C. Fire insurance	
V. Cumulative Review	one week
Measurement and testing of first semester's work	
VI. General Business Problems	eight weeks
A. Office problems	
B. Personal business problems	
C. Agricultural and industrial problems	
VII. Problems of Business Finance	nine weeks
A. Partnerships and corporations	
B. Stocks and bonds	
C. Compound interest	
D. Financial statement ratios	
VIII. Cumulative Review	one week
Measurement and testing of second semester's work	

Suggested Teaching Aids and Activities

1. Systematic arrangement of all written work, whether at the blackboard, homework, or tests; neat and orderly arrangement insures speed as well as accuracy.

2. Build upon the personal experience of the students in helping them build concepts of business situations in which mathematics is needed.

3. Explain and illustrate by chalkboard demonstration procedures, material that is to be used in the homework assignment before making assignment; and arrange to have homework started in class.

4. Use variable assignments so that competent students may extend the breadth of their knowledge while less able students are building their basic skills and understandings.

5. Use inventory tests as means of determining students levels of ability, not as a means of classifying them as good or poor students.

6. Lead the students to an understanding of the economic implications of the units they study, such as taxation, insurance, or credit.

7. Help the students to learn business vocabulary by explaining thoroughly the new terms in each day's assignment.

Evaluation

1. Diagnostic tests may be used at intervals to determine where help is needed. The results of such tests should be analyzed to determine:

    a. Computational errors.
    b. Growth in understanding of concepts necessary for computational ability.
    c. Growth in ability to interpret and solve problems.
    d. Growth in the ability to make quantitative judgments.

2. Standardized tests are available for some phases of the subject and provide an objective means of comparison and diagnosis.

BUSINESS ORGANIZATION AND MANAGEMENT

Business Organization and Management would probably be of most interest to those students who hope to own or manage their own business in the future. Those who will work in business and those who may have an opportunity to manage a business will also profit from the course. The same content is sometimes offered under such titles as: advanced general business, business principles, and business administration.

Grade Placement: 12 or higher

Length of Course: One semester or two semesters

Objectives:

1. To contribute to the student's understanding of how businesses are organized and directed.
2. To give the student an appreciation of the interdependence of businesses.
3. To contribute to the student's concept of the relation of business to society.
4. To extend the student's knowledge of money and credit and the safeguarding of business investments.
5. To understand personnel and office problems.
6. To understand purchasing, merchandising, and production problems of business.
7. To give information about business cycles.

Course Content	Approximate Time Schedule
Units of Work	
I. Principles of Business Management	two weeks
A. Business opportunities in America	
B. Types of business	
1. Sole proprietorship	
2. Partnership	
3. Corporation	
II. Marketing and Merchandising Management	three weeks
A. Studying the market	
B. Channels of distribution	
C. Buying, pricing, and selling	
D. Promotion, advertising, and display	
E. Delivery and shipping	

III. Financial Management — two weeks

   A. Handling the business's finances
   B. Credit and collection
   C. Risks and insurance
   D. Investments

IV. Production Management — two weeks

   A. Production planning
      1. Factory location and organization
      2. Product development
      3. Manufacturing process
      4. Automation in production

V. Personnel and Human Relations — two weeks

   A. Selecting and training employees
   B. Employee remuneration
   C. Employer-employee relations
   D. Management of the office

VI. Internal Financial Management — two weeks

   A. Accounting and financial records
   B. Determination and control of costs
   C. Budgets and budgetary control
   D. Taxes and their impact on business

VII. Government Regulation of Business — two weeks

   A. Federal, state, and local regulations
      1. Patents, copyrights, and trade-marks
      2. Grades and quality standards
   B. Labor-Management Relations Act

VIII. Careers in Business — three weeks

   A. Creation of raw materials
      1. Farming, mining, and lumbering
   B. Manufacturing
   C. Merchandising and distribution
   D. Insurance agents
   E. Real estate
   F. Clerical occupations
   G. Business administration
   H. Banking occupations
   I. Government service
   J. Professional occupations

Suggested Teaching Aids and Activities

1. Using the problem-solving method of teaching should result in more purposeful learning.

2. Field trips to businesses. (If taken after studying the particular case-problem, they should be more meaningful.)

3. Make use of pertinent news articles.

4. Make use of films and other teaching materials available.

5. Draw upon student experiences.

6. Visit a stock broker's office.

7. Have students make models and displays to illustrate problems.

8. Have representatives of both labor and management visit the class and discuss employee-employer relations.

9. Study the work of the personnel department of an organization. Emphasize the importance of its work other than employing and discharging workers.

10. Obtain copies of publications from a number of different companies. Study the type of information they contain.

11. Study the work of the local chamber of commerce to see how it can help business.

Evaluation

The student's progress can be measured by tests and oral or written reports. Individual reports should be judged for completeness and importance of content. A check sheet might be of value in measuring the reports.

COOPERATIVE WORK EXPERIENCE PROGRAM

Cooperative work experience is part-time employment in the senior year under the supervision of the school with related instruction provided by the school. Emphasis is placed on individual skills, knowledges, and attitudes in the stenographic, clerical, bookkeeping, and data processing curricula.

Objectives:

1. To give students an understanding of the world of work and their place in it.
2. To help students bridge the gap between school work and office employment.
3. To use the community as a laboratory in providing broader training opportunities than the school offers.
4. To correlate school instruction with job requirements, thus making school work more meaningful.
5. To allow students who wish to work an opportunity to do so without upsetting a balance between school and work.

Essentials in Setting up a Cooperative Work Experience Program:

The Administration

Administrative approval must be secured as the first step in initiating a program. If the administrative staff agrees that the cooperative work experience is worthy of being established, then the next step is to secure the approval of the Board of Education to make an initial survey to determine the need of the community and students available for such a program. If the program has been approved to this point, it is well to establish an advisory committee to aid the coordinator in the next step, which will be the community survey.

The Community Survey

In order to establish valid bases for program development of a cooperative work experience program the coordinator with the aid of the advisory committee, the Chamber of Commerce, or any other local business organization, will make a community-wide, employment-opportunity survey. Such a survey will reveal the number and kinds of office jobs in the school service area and the willingness of the community businesses to accept the work experience program. As the survey is made, the coordinator is provided an entree into the business offices so that he may acquaint employers with the advantages the cooperative program offers. This also gives the coordinator the opportunity to view the training station to be satisfactory.

Exhibit A and A-1 is one type of survey that can be made through the mail, but it is not as satisfactory as the personal interview type of survey. Personal interviews will result in more information and the value of personal contact has an enduring factor.

Communities with a population of 5,000 or more have been shown to be able to support a cooperative work experience program. Exhibit B gives the steps in a community occupational survey that may be adapted to almost any given situation.

The Coordinator

The coordinator for the cooperative work experience program must meet the following qualifications:

1. Must have graduated from a four-year college or university of recognized standing with a minimum of 45 semester hours in business and office education.
2. Must have indicated intention of entering into advanced degree work.
3. Must have taught two (2) years in a business education department using a valid West Virginia certificate.
4. Must have 2,000 hours of verified occupational experience in office work.
5. One (1) year probationary period waiving any of the above qualifications may be approved for individual teacher-coordinators upon written agreement of county superintendent and authorized representative of the Division of Vocational Education.

The chief functions of the coordinator are to survey the community needs as the basis for establishing a cooperative work experience program. The coordinator must select students for the program, help the student plan his school program, help the student choose a job, and place the student on the job.

The coordinator is responsible for continuing publicity for the program by talking before student groups, parents, faculty, and publicity in school and local papers. Working rules and regulations for the program must be set up. Forms necessary for the orderly and effective operation of the program must be maintained. Exhibit C is an example of a follow-up to obtain the employer's rating of the trainee.

Selected job-related information must be given to the participating students to utilize job needs and job experiences for class instruction. General related information that all student workers need, utilizing job observation and employer suggestions, help determine the content that must be taught. The program must be interpreted to the administration and to the faculty. Suitable work training stations must be maintained and a training schedule set up.

The coordinator will supervise students on the job in the time provided for by the criteria and policies set up by the State Department of Vocational Education. This supervision will be by employer conferences, job visits, and student interviews. The coordinator must take care of any on-the-job problems that may come up. Suggestions secured from employers for in-school related study need to be studied and reviewed for program improvement.

The final phase is the letter to each employer at the end of the year. This should be a letter to each individual employer thanking him for his cooperation and giving suggestions or information that would be pertinent to each individual. Exhibit D is a suggested form to be enclosed with the letter, which will aid the beginning program for the following year. A three year follow up of each student should be kept on file. Exhibit E is an example of a graduate follow up that may be used.

The Advisory Committee

An advisory committee must be established to work with the program. The chief function of the committee is to give assistance with obtaining employment, obtaining information on community needs, and the changing employment market. This committee is valuable in aiding with advertisement of the program. Advisory committee members are made up of interested business people who have an interest in the youth of the community. The Administrative Management Society, Certified Professional Secretaries, and public school guidance counselors are excellent source people to serve on this committee.

The Training Stations

The coordinator must consider the following in choosing training stations:

1. An employer who is in sympathy with the idea of training.
2. An employer who is willing to cooperate with the school on-the-job training.
3. An employer who will employ the student preferably fifteen hours per week for at least twelve weeks.
4. A business establishment that will provide prospective full-time employment for student after the completion of school.
5. Equipment and working conditions adequate for a good all-round training program for student trainee.
6. Desirable working conditions for students' physical, mental, and social well-being.
7. A sponsor or supervisor present who can be assigned the job of helping the part-time worker.
8. Remuneration that is satisfactory for student.
9. A business location satisfactory for the student and for coordination activities.
10. An occupation that requires skill, attitudes, and information that can be presented and developed in the classroom to supplement on-the-job experience.

The Student

Exhibit F is a suggested form to be used when the student applies for cooperative work experience. The cooperative work experience student must be carefully examined. A teacher rating record, as suggested in Exhibit G, should be completed by the teachers in the business education department and submitted for each student applicant. This sheet will provide a rating of both skills and character traits. Guidance counselors will have information such as personality ratings, health records, and interview information, which when supplemented by the business education department data, will give a more complete picture of the vocational business student's personality, temperament, and punctuality. Every effort must be made to fit the student to the job rather than the job to the student. The future success of the program will rest on the reputation made by each student worker.

Each student will be required to be in one or more classes related to the work he is doing. The student will receive one unit of credit for each related class subject, in addition to the one unit of credit for his work experience in the afternoon. Maximum credit would be one unit of credit for two semesters of work experience.

Cooperative work experience students will be scheduled for three or more units of regular class work. Each student should have as much background as possible in the occupation he chooses to follow in the first two years of senior high school.

The Suggested Programs

Suggested business courses for the clerical worker are:

Required Courses

Clerical Office Practice
Office Machines
Record Keeping or Bookkeeping I
Typewriting I
Typewriting II

Elective Courses

Business Economics
Business Law
Business Mathematics
General Business
Salesmanship
Shorthand I
Cooperative Work Experience

Suggested business courses for the stenographic-secretarial worker are:

Required Courses

Office Machines
Secretarial Office Practice
  (includes transcription)
Shorthand I
Shorthand II
Typewriting I
Typewriting II

Elective Courses

Bookkeeping I
Business Mathematics
Business English
General Business
Cooperative Work Experience

Suggested business courses for the accounting and bookkeeping worker are:

Required Courses

Bookkeeping I
Bookkeeping II
Office Machines
Typewriting I

Elective Courses

Business Economics
Business Law
Business Mathematics
Data Processing Principles
General Business
Marketing, Merchandising, or
  Salesmanship
Business Organization and Management
Typewriting II
Machine Accounting

Suggested business courses for the data processing worker are:

Required Courses

Bookkeeping I
Data Processing I
Data Processing II
Office Machines
Typewriting I

Elective Courses

Bookkeeping II
Business Economics
Business Organization and Management
Business Law
Clerical Office Practice

Suggested business courses for the data processing worker continued:

Elective Courses

Cooperative Work Experience

The Legal Requirements

Wage and hour laws must be adhered to strictly. Each coordinator should contact the West Virginia Department of Labor for necessary information to adhere to the prevailing wage and hour laws.

Students must obtain a Social Security card.

The standard employment certificate commonly called "working papers" is needed for students under 18 years of age, when they are legally employed. The certificate is signed by the student, parent, the issuing officer (usually in the school), and the employer. Two copies are made. One is kept by the issuer, and one is held by the employer. These papers must be retained for a period of three years by the school.

The Values Derived

The businessman gains by retention of graduates who are already trained. He is able to add part-time office workers with supervision. He is able to employ workers in a learning situation while they are at an age where they learn more rapidly and readily. A pool of experienced office workers is created for the community. Instruction by the school is given to related job problems. Employees can be evaluated by school and employer cooperatively, and the businessman gets a look at the school in action.

The school and coordinator gain by continuously adjusting the curriculum and teaching to meet the changing demands of current business and society as a whole. Good public relations are gained through constant contact. The program provides student with facilities and equipment not possible in the schools and creates more interest and an increasing holding power for the school. Vocational choice for the student is increased. Classroom instruction is kept modern and meets the current need.

The student gains in self-guidance toward better vocational choice. He puts skills to work on the job and is preparing for the permanent job now. He learns to work with others and is helped to remain in school until after graduation. He is motivated in class learning situations by knowing the need for the knowledge on the job

EXHIBIT A

Director of Personnel
(Name of Business Concern)
(City and State)

Dear Sir:

To do a better job in educating and in placing our business students after graduation, we are interested in investigating the feasibility of beginning a business cooperative program. We invite you to participate in this proposed plan.

Through a selective process, advanced students in our business department would be permitted to arrange an academic schedule during the morning hours of 8-12 and then would be placed in a work-learning position during the afternoon hours beginning at 1 p.m. A coordinator would ensure close contact between office and school. Any weaknesses in academic instruction would be conveyed from office to school and attempts would be made to overcome these deficiencies during morning instruction. Your organization would, therefore, have the opportunity of taking part in the training and evaluation of (Name of School) High School business students before graduation. A placement and follow-up program after graduation would be a logical sequence to such a cooperative program.

Please examine the enclosed forms, and if you are interested in participating in such a program, please fill out the occupational information form and return it as soon as it is convenient. The second form is a sample of the follow-up procedures with which you would be asked to complete at a later date.

We hope through a program such as the one proposed to be able to provide a needed service to the student and to industry by closing the gap, as much as possible, between school and office. It is hoped that business would look upon this proposed plan as a service in the education of the youth of its community rather than as a means of exploiting the student or of filling an existing manpower vacancy.

If there are any questions concerning this program, please write or telephone ___________________.

Very truly yours,

Enclosures

EXHIBIT A1

NAME OF SCHOOL
BUSINESS EDUCATION DEPARTMENT
NAME OF CITY AND STATE

OCCUPATIONAL INFORMATION BLANK

If your organization would like to take part in our cooperative program, would you please fill out the questionnaire below.

Name of Firm ________________________________

Starting Wage in most Typical Beginning Job ________________

Suggested Student Work Hours ______________ (Daily) ______________ (Saturday)

Type of Work Beginning Workers are Required to Do ________________

____

Levels of Achievement Expected for Student Help

Typing WPM ____________

Dictation WPM ____________

Office Machines ________________________________

Other Skills Needed ________________________________

EXHIBIT B

An Outline of

STEPS IN A COMMUNITY OCCUPATIONAL SURVEY

Step by step, those who undertake a community occupational survey in any locality, large or small, may proceed as follows:

Preliminary Planning

1. Define the needs for which a survey is being considered as a necessary process.

2. List the purposes of the survey in the order of their importance in serving these needs, distinguishing between primary and secondary objectives.

3. Obtain and examine all available material bearing on the problem. Such material will be of two types: existing information on local occupations and information on survey methods. The following types of sources should be used:

   Public library and other local libraries.

   Federal and state agencies which collect and supply information on occupations or offer assistance on local occupational surveys.

   Local agencies interested in vocational guidance, training, and placement.

   Universities and other educational and research organizations with which the local community has some tie.

   Local organizations of employers and employees.

   Directors of surveys in situations like the local one.

4. Obtain a sponsor, preferably a local agency or council representing a group of agencies, that has prestige with all levels of the local population and that has a direct interest in the survey results.

Determining Scope, Content, and Method

5. Decide upon the exact geographic area the survey is to cover and obtain or prepare a detailed map.

6. Decide upon the sex, race, and age groups to be covered. For comparative purposes it is best to include all groups, although more detailed information may be obtained on the group in which the survey sponsor has a special interest.

7. Decide which occupational groups are to be included. If some are excluded, the reason for their exclusion, and some information as to their size and relationship to the total picture should be obtained, in order to provide a proper setting for the occupations included.

8. Keeping objectives clearly in mind, outline the extent and nature of the information desired. List all items in the order of their importance in serving the needs prompting the survey.

9. Decide what additional information is necessary and plan for special studies to accompany the occupational survey as needed.

10. Decide whether the information sought can best be obtained from employers or from residents at their homes, or whether both sources are to be used.

11. Decide whether the information is to be obtained by a questionnaire mailed or delivered personnaly, by interview, or by a combination of both methods. The interview method is preferable ordinarily.

Preparing Work Plan and Budget

12. Estimate the number of establishments or households to be contacted; estimate the number and kinds of personnel needed to obtain the information, to tabulate it, and to prepare the report.

13. In estimating the personnel needed for the survey, consider the social and educational values of the survey experience and plan to use as many students, school personnel, and volunteers as it is possible to train and supervise satisfactorily.

14. Prepare a plan of work, listing all survey tasks in their proper order, and the estimated time and personnel required to complete them.

15. Prepare a budget, including itemized estimates of actual money expenditures, as well as estimates of the services and equipment that are to be obtained by donation.

16. Reconsider plans as they have been drafted so far, making necessary adjustments of survey tasks to personnel and funds available. Plan a sample if the facilities available do not warrant attempting a 100 per cent contacting program. If a sample is used, be sure that it is representative of the occupational and population groups of the community.

Preparing Forms

17. Prepare the schedule or questionnaire to be used, consulting experts for help in achieving the clarity, exactness, and brevity so essential to the success of the survey.

18. In preparing the schedule, use terms and breakdowns that will make the resulting statistics comparable with other existing statistics.

19. Try out the schedule or questionnaire by actually using it in typical situations to see if it obtains correct responses.

20. Check the occupational and industrial items especially to insure sufficient detail and accuracy for later classification.

21. If the tabulation is to be mechanical, code the items.

22. Prepare a letter of introduction which will arouse interest and carry prestige.

23. Draw up assignment and report forms if interviewers are to be used.

24. Prepare written instructions for interviewers and clerks, to which they may refer for interpretation of items on the schedule and information on survey procedures. Do not expect these to do the whole job of training workers.

Introducing the Survey

25. Present work plan, budget, and proposed forms to sponsor and make recommended revisions.

26. Arrange for sponsor to assemble a committee or meeting representing all community agencies and others likely to be interested in the survey.

27. Present plans to this group, enlist their cooperation, and modify plans as necessary. If the plans have been carefully worked out, the sponsor will be able to protect them from the pressure of many-sided interests which might divert them from their original purpose.

28. Arrange for publicity (newspaper, bulletin, radio, speeches) to introduce survey and maintain public interest in it. It is best to consult someone skilled in this field for help.

Directing Survey Personnel

29. Select the types of personnel needed from the paid and volunteer workers available, keeping in mind the different types of abilities required for different survey tasks, such as interviewing, editing, tabulating.

30. Use as many students and volunteers as possible, but guard against assigning them to tasks for which they may be insufficiently trained, inadequately supervised, or fundamentally unsuited.

31. Train survey workers for their respective duties, supplying written instructions to supplement discussion of survey methods and problems.

32. During a practice or try-out period at beginning of the survey, provide special supervision for survey workers and an opportunity to discuss problems.

Collecting the Data

33. Prepare a list, preferably in the form of a set of cards, of the employing establishments (or households or block areas) to be covered. Use all available sources, including the city and telephone directories.

34. If a sampling method is necessary, the employer file or a duplicate of it, should be arranged according to types of establishments and tabbed for size, so that the sample selected and obtained will represent each type and will be large enough to provide a true picture.

35. In a mailed questionnaire survey, use list or file to address envelopes and letters accompanying each questionnaire, checking lists as they are sent out and returned.

36. If firms, (or households), are to be visited, decide whether the basis of assignment for visitation is to be according to type or size of establishment, according to geographical location, or whether a combination system is to be used.

37. Supply interviewers with their assignments on sheets or lists. Use experienced workers on the more difficult assignments.

38. Have work well planned and systematized so that collection of the data will proceed smoothly and will be completed as quickly as possible.

39. Check incoming schedules or questionnaires against the list of places to be contacted, revising the original list for new establishments discovered by interviewers and for other changes.

40. If the first schedules returned indicate the need for further additions or changes, call interviewers together and issue revised instructions and change forms as necessary.

41. If first schedules returned indicate that some interviewers are finding it difficult to obtain complete information, provide proper supervision or alter assignments, as necessary.

42. Reassign incomplete schedules.

43. In a mailed questionnaire survey, follow up those who have not replied, using a second letter or a visit to increase returns.

Editing and Tabulating the Data

44. Check every item on each returned schedule or questionnaire.

45. Provide for a second complete or sample checking of the edited schedules or questionnaires to insure accuracy before tabulation.

46. Arrange for a special check on the occupational item, changing term used to equivalent title, or to code used in occupational classification selected for tabulation.

47. For occupational classification, use either the Alphabetic Index of Occupations and Industries of the U. S. Bureau of the Census or the Dictionary of Occupational Titles prepared by the U. S. Employment Service.

48. Number each schedule or questionnaire to be tabulated and take off, on similarly numbered cards, any information that is more easily sorted and tabulated from cards than from the original schedule or questionnaire.

49. If tabulations are to be made by machine, arrange for card punchers to punch a card for each schedule according to the code previously determined.

50. Decide upon the tabulations and cross-tabulations that are significant in relation to the original purposes of the survey.

51. Plan the sorting and counting of the cards or schedules according to the tabulations desired. Use tally sheets for cross-tabulations or for the original tabulations, if these are more easily made by tallying than by sorting and counting (which is less inclined to error and more easily checked).

52. In planning the tabulations, keep in mind the comparability of local statistics with those available from other sources, and use accepted practices unless there is some unusual reason for deviation.

53. On the classification and tabulation of occupational data, use personnel especially trained in the use of occupational terms.

54. Retain as much of the detailed occupational information as possible, providing lists for that purpose in an appendix of the report or in an occupational file.

Interpreting the Data and Preparing the Report

55. Provide for the examination or the summarization of information on the original schedules (comments, etc.) that is not suitable for tabulation.

56. Assemble the tabulations, information gathered in supplementary reports, background information obtained in the preliminary research, and the notes on untabulated information.

57. Organize these materials and obtain additional facts as needed for proper interpretation.

58. Interpret the data as they are significant for the purposes prompting the survey. Be objective and avoid selecting data according to preconceived notions.

59. Prepare an outline of the report of the survey, keeping in mind the original purposes which it was to serve.

60. Present the data obtained in the survey as concisely and as interestingly as possible, using pictorial devices where appropriate.

61. Include in the report a statement of the purposes of the survey, as well as a brief description of the procedures followed and samples of the forms used.

62. In writing up an interpretation of the data, make clear their significance in relation to the needs which prompted the survey.

63. Conclude the report with recommendations as to action to be taken as a result of the survey, or as to uses to which the data may be put.

64. Arrange for discussion of the final draft of the report by a representative committee, and make desirable revisions.

65. Arrange for duplication of the report. Printing or some of the newer duplicating processes are preferable to mimeographing.

66. Provide an attractive cover and illustrations for the report.

67. Include a table of contents and an index to aid the reader of the report.

Using the Report

68. Distribute the report to key persons as soon as it is available so that it may become used as quickly as possible. Several copies in the public library insures its availability.

69. The findings should be publicized in articles and speeches so that the information may be used while it is timely.

70. Provisions should be made for checking and revising the survey information periodically or for a continuous card inventory.

71. Use one or more continuing committees to plan appropriate action, to discuss further reports, and to consider means of keeping the information up-to-date.

EXHIBIT C

NAME OF SCHOOL
BUSINESS EDUCATION DEPARTMENT
NAME OF CITY AND STATE

Dear Sir:

In rating your student worker, please use as your standard or norm the work of other cooperative work experience students in similar training positions. This is an important phase of our teaching and training of the student. A comparison of the ratings received in on-the-job situations as compared with the ratings they receive in school will help in determining the strengths and the weaknesses of our academic program.

Name of Employee ____

Position Now Held ____

Code:
1 = Superior
2 = Above Average
3 = Average
4 = Poor
5 = Unsatisfactory

Appearance:	
Grooming	1 2 3 4 5
Poise and hearing	1 2 3 4 5
Communication:	
Speech habits	1 2 3 4 5
Listening and responding	1 2 3 4 5
Mental Alertness and Interest:	
Grasping instructions	1 2 3 4 5
Persistence and patience	1 2 3 4 5
Cooperation and Loyalty:	
With executives	1 2 3 4 5
With co-workers	1 2 3 4 5
With public	1 2 3 4 5
Initiative:	
Readiness to assume responsibility	1 2 3 4 5
Readiness to assume extra work	1 2 3 4 5
Quality of work, include accuracy	1 2 3 4 5
Performance:	
Production	1 2 3 4 5
Attitudes:	
Tact and courtesy	1 2 3 4 5
Enthusiasm for job	1 2 3 4 5
Attendance:	
Regularity	1 2 3 4 5
Punctuality	1 2 3 4 5

Remarks: Please list further comments or suggestions on back.

EXHIBIT D

1. Do you intend to employ the present co-op student on a full or part-time basis? ____________________

2. Would you be interested in participating in the program next year? __________ If so, how many co-ops would you like to use and in what type of office work would they be employed? ____________________

____

Would you like the co-ops during the summer months? ____________________

3. In what specific ways could we further train our students to be of maximum value as beginning office workers? ____________________

____

____

4. Do you have any suggestions as to how we could improve our program? Would you be willing to serve on a businessmen's advisory committee to help us further coordinate the task of preparing today's student for the business office of the future? ____________________

____

____

____________________(Signature)

EXHIBIT E

NAME OF SCHOOL

GRADUATE FOLLOW-UP QUESTIONNAIRE

NAME OF TEACHER AND SCHOOL NAME AND ADDRESS OF STUDENT

FROM: TO:

Instructions: Please return the completed questionnaire in the enclosed envelope.

PRELIMINARY QUESTIONS

1. Are you married? Yes _____ No _____

2. Are you in the military service? Yes _____ No _____
(If yes, what is your specialty?)

3. Are you now, or were you, enrolled in an institution for further education? Yes _____ No _____
(If yes, check one:) _____Full-Time _____Part-Time

4. Give name of school or institution

5. What (is) or (was) your objective or major?

6. Degree or certificate received ______________________
Expect to receive _____________Date
_____ Associate degree _____ Baccalaureate
_____ Certificate _____ None
Other (specify) ______________________

7. Have you enrolled for one or more adult education course(s) or program(s)? ____ Yes ____ No
(If yes, give name of course(s).)

8. What is your present occupational goal? (Career objective)

EMPLOYMENT

1. Are you employed? _____ Yes _____ No
(If yes, check one:) _____ Full-Time _____ Part-Time

2. If you are not employed, are you seeking employment? ____ Yes ____ No

3. Position or job title

4. Name of business

5. Kind of business

6. Current salary range per week: (_____ 35-75) (_____ 76-110) (_____ 111-150) (_____ 151+)

7. (Check one or more as applicable) In the past 12 months, have you been:
   - _____ Given more responsibility
   - _____ Entered a supervisory position
   - _____ Entered a management position

8. What do you like most about your present job? Check one or more
   - _____ Salary
   - _____ Working conditions
   - _____ Opportunity for advancement
   - _____ Prestige
   - _____ Other (specify) ______________________________

9. If your present job is not in the field for which your vocational training prepared you, please check reason below:
   - _____ Pay
   - _____ Health
   - _____ Marriage
   - _____ Lack of employment opportunity
   - _____ Entered armed forces
   - _____ Working conditions
   - _____ Other (specify) ______________________________

Note: Please use reverse side for any additional comments.
If the address shown above is not correct, please indicate your present address on the reverse side and check here, _____ New Address

---

EXHIBIT F

APPLICATION FOR COOPERATIVE WORK EXPERIENCE PROGRAM

High School ____

Name ____ Homeroom ______

Date ________________ Address ________________________________

Telephone ____

Birthday: Yr. ________ Mo. ________ Day ________ Age ________ Height ________

Weight ____________ Type of course ________________________________

Number of credits completed to date ____________ S. S. No. ____________

List previous work experience you have had for which you received pay. (List most recent job first)

Employer	Type of Work Performed	Length of Employment
1		
2		
3		

Why do you wish to enroll in the work experience program?

Parental Approval

We request that our son/daughter be permitted to undertake the part-time work as this program provides.

Signed ________________________ Signed ________________________
(Student) (Parent)

Counselor Approval

I have reviewed this pupil's high school program and find it possible for him/her to be enrolled in the cooperative work experience program.

Signed ________________________

Coordinator: _____ Approved _____ Disapproved

EXHIBIT G

TEACHER RATING RECORD

Name ____

Rating Scale:
1 = A
2 = B
3 = C
4 = D
5 = Does not apply

Typewriting I and II	1 2 3 4 5
Shorthand I and II	1 2 3 4 5
Bookkeeping I and II	1 2 3 4 5
Office Practice	1 2 3 4 5
Office Machines and Filing	1 2 3 4 5
Penmanship and Spelling	1 2 3 4 5
General Business	1 2 3 4 5
Business Law	1 2 3 4 5
Business Arithmetic	1 2 3 4 5
1. Production Ability	1 2 3 4 5
2. Neatness in Work	1 2 3 4 5
3. Work Habits	1 2 3 4 5
4. Proofreading	1 2 3 4 5
5. Attendance and Tardiness	1 2 3 4 5
6. Personal Neatness	1 2 3 4 5

Each teacher will record the student's grade in the business subjects taught and will also rate each student in the six areas given on the sheet.

If a teacher has no information, or inadequate information, No. 5 on the rating scale should be used.

DATA PROCESSING

The curriculum in data processing has been developed in an attempt to keep pace with the rapid changes in the field of business. It is organized to provide intensive and practical education that will enable students to qualify for employment in this new career field.

Grade Placement: 12

Length of Course: one year

Objectives:

1. To prepare students for the various phases and applications of electronic data processing.

2. To utilize the equipment for school records.

3. To meet the need for qualified personnel in this field.

DATA PROCESSING I

First Semester

The first semester of data processing is the basic orientation in the application of data processing to the field of business. It is an attempt to provide the student with information on the history and development of data processing and an understanding of the systems and procedures.

Course Content	Approximate Time Schedule

Units of Work

I. Introduction to Business Data Processing — two weeks

- A. Evolution of data processing
- B. The business organization and data processing
- C. Development of a data processing system
    - 1. Develop ideas for later programming
    - 2. Components of systems
    - 3. Types of systems
- D. Input-output media
- E. Internal processing
- F. Computer characteristics

II. Data Processing Applications — twelve weeks

- A. Principles of punched card accounting
- B. Keypunch and verifying exercises
- C. Introduction to operation and elementary wiring principles of unit record equipment
    - 1. Interpreter
        - a. Functions
        - b. Features

        - c. Operation
        - d. The column split
        - e. Interpreting
        - f. Selector
        - g. Interpreting with selection
    - 2. Sorter
        - a. Features
        - b. Operating procedures
        - c. Numerical and alphabetic sorting
    - 3. Reproducing punch
        - a. Features
        - b. Functions
        - c. Operating procedures
        - d. Reproducing
        - e. Gangpunching
        - f. Comparing
    - 4. Collator
        - a. Features
        - b. Functions
        - c. Operating procedures
        - d. Sequence checking
        - e. Merging
    - 5. Tabulator
        - a. Features
        - b. Functions
        - c. Operating procedures

III. Organization of Data Processing System — one week

- A. Components
    - 1. Functions
    - 2. Features
    - 3. Speed
- B. Instruction format
- C. Storage organization
- D. Instruction and data flow
    - 1. Registers
    - 2. Instruction phase
    - 3. Execution phase

IV. Unit Record Equipment in Support of the Computer — three weeks

- A. Data preparation
- B. Pre-editing
- C. Input data arrangement
- D. Output data summarization
- E. Evaluation

DATA PROCESSING II

Training is provided in elementary wiring and simple programming of electronic computers and accounting machines. It also includes some basic applications of data processing in the various areas of business, payroll, scheduling, reporting, forms and layout, and techniques for executing a complete program. After several weeks of instruction of board-wiring for a tabulator along with experience gained from actual board-wiring drills, each individual student should be able to take a problem, prepare the cards, wire the board, operate the tabulator, and watch the machine print a report of the complete problem.

Course Content	Approximate Time Schedule
Units of Work	
I. Basic Concepts A. The language B. The processor C. Advantages and disadvantages	one week
II. Assembly Programs and Compilers A. Concept B. Brief introduction to symbolic programming system C. Develop the need for high-level systems D. Application areas	one week
III. Symbolic Programming A. Develop the need B. The language of symbolic programming 1. Area definition 2. Symbolic instructions 3. Control operations C. Application of symbolic programming	two weeks
IV. Basic Computer Programming A. Basic tools and materials B. Programming drills	twelve weeks
V. Macro-Generators and Report Generators A. Concepts B. Examples and scope	one week
VI. Evaluation A. Assign practical problem B. Individual programming of problem C. Checking of program on computer	one week

Suggested Teaching Aids and Activities

The key to the success of the students in understanding computer theory and applications is the opportunity to approach and solve practical problems. Some schools may be interested in investigating the possibilities of the Minivac, a teaching device that simulates the operations of a digital computer. Some machine manufacturers have a miniature computer available.

Films and filmstrips are available. Some suggested ones are:

Filmstrips:	"Automation in Today's Modern Office," 35mm, color, 20 minutes, Friden, Inc.
	"Basic Automation," 35mm, color, 24 minutes, Friden, Inc.
Films:	"Program for Progress," Burroughs
	"The Magic Window," IBM

Evaluation

The degree of operating skills developed will of necessity depend upon the equipment available and the time allotted for pupil use. Considerable reliance is placed upon examinations in this course. Situations are presented in which the student interprets the facts or reasons to indicate the probable consequences. Class participation is used as an evaluation technique.

The programming assignments are primarily evaluated for evidence of the understandings the student is developing. The flow diagrams and the programs that the student prepares are evaluated individually with the student as a check upon the student's ability at reading his own flow diagrams and programs.

The students are not expected to become practiced button pushers; they are provided with "clutch sheets" which alleviate the necessity of learning the particular button pushing sequence required on the particular computer.

GENERAL BUSINESS

General business creates a background of a variety of experiences which introduces the student to the business world in which he lives. This course will lead the student to appreciate the place of business in modern life and afford him the opportunity to develop economic understandings so that he may perform intelligently the basic functions of living in the business world. General business covers all phases of business and affords the opportunity to use the community for a better understanding of business processes.

Grade Placement: 9 or 10

Length of Course: Two semesters

Objectives:

1. To aid in the development of economic competency.
2. To develop an understanding of the nature and importance of his individual business transactions.
3. To develop an understanding of how business serves consumers, how business is organized to produce and distribute goods and services, and the place of the worker in our economy.
4. To develop an understanding of the services provided by business in our economy.
5. To develop an understanding of the functions of the government in our business system.
6. To utilize effective vocational guidance in the selection of a career.
7. To refine the student's skills of reading, writing, and computation.

Course Content	Approximate Time Schedule
Units of Work	
I. The Meaning of Business	one week
A. Business satisfies human wants	
B. There are many types of business enterprises	
C. Each individual is related to the whole pattern of business	
D. Many types of workers are needed in business	
II. Communication	six weeks
A. History of communication	
B. Letters as a form of communication	
C. Using telephone and telegraph services	
D. Services offered by the postal system	

E. Newspapers, pamphlets, magazines, and books play a role
D. Motion pictures, radio, and television are important

III. Thrift — three weeks

A. Efficient use of time and money
B. Making and keeping a budget
C. Agencies that serve and protect the consumer
D. Government need to plan and budget for thrift in our economy

IV. Insurance — two weeks

A. Need for insurance
B. Types of insurance
   1. Fire
   2. Automobile
   3. Life
   4. Health and accident
   5. Other types

V. Money and Banking — six weeks

A. Understanding the barter system and mediums of exchange
B. Saving and investment
C. Many money substitutes are used
D. Development of banking
E. Use of the checking account
F. Many services are offered by banks

VI. Travel — three weeks

A. Methods of travel
B. Intelligent use of the many means of travel
C. Intelligent planning of trips for greatest economy
D. Agencies render many services to traveler

VII. Records — two weeks

A. Organization of individual business affairs in business-like way
B. Appreciation of value of records
C. General principles of filing
D. Types and uses of filing procedures

VIII. Purchasing — three weeks

A. Purchasing for the home
B. Protection for the consumer when purchasing
C. Placing an order
D. Receiving orders after purchasing

IX. Business Ownership two weeks

- A. Single proprietorship
- B. Partnership
- C. Corporation

X. Investments two weeks

- A. Buying a home
- B. Stocks and bonds
- C. Investing in real estate, new business enterprise, and surplus funds

XI. Sales Organizations two weeks

- A. Methods of selling
- B. Sales forms and procedures
- C. The selling force

XII. Advertising one week

- A. Advertising's main function: to increase sales
- B. Advertising has many mediums
- C. Advertising may be misleading
- D. Advertising helps the consumer to compare

XIII. Packing and Labeling one week

- A. Methods of shipping goods
- B. Advantages and disadvantages of these methods
- C. Necessity for correct labeling

XIV. Careers two weeks

- A. Plan early for a career
- B. Job opportunities available
- C. General employment practices
- D. Good citizenship is developed by successfully living and working with others

Suggested Teaching Aids and Activities

1. Maintain a classroom that has the atmosphere of a business office.

2. A notebook may be kept of terms and pertinent information gained in each unit.

3. Business forms, such as checks, deposit slips, withdrawal orders, notes, etc., should be used.

4. Up-to-date dictionaries, secretarial handbook, telephone directory, city directory, atlas, gazetteer, the Postal Manual, Readers Guide to Periodical Literature, almanacs, daily newspapers, periodicals, and a Dictionary of Occupational Titles should be available.

5. Field trips are valuable if preparation has been made and a definite need for the trip has been established.

6. Resource speakers on selected unit of work to bring in more information as the need appears. Students should have definite points to listen for and notes should be taken on the topic being discussed. A question and answer period should follow the speaker.

7. Films and filmstrips are available on almost every subject taught in general business. The best source is Modern Talking Pictures, Pittsburgh, Pa.

8. A career notebook can be made or a research paper written on chosen life's work.

9. Material for supplementary use is available from many sources. (Check teacher's manual for names and addresses.)

10. Research papers written on subjects of interest that would apply to community business.

11. Outstanding businessmen may be interviewed concerning their ideas of successful business leadership.

12. Dramatic skits, for example: job interviews, opening a checking account, or using the telephone.

13. Bulletin board displays.

14. Projects on selected units of study.

Evaluation

1. Pupils may be evaluated by contributions to class discussions.

2. Neatness and plan of notebook.

3. Objective tests may be given on each topic.

4. Essay tests may be given after each unit, to check the total learning and how the student plans to apply this knowledge to his own business life.

5. Projects that relate to specific units.

6. Contribution of work that is not required for class work.

It is suggested that in evaluation the level of the class as a whole must be considered. For example, if you find the class is of very low reading ability, or low mathematic ability, the teacher should put the accent on materials from which the class will derive the most benefit. Supplemental material should be used to correct the weaknesses as much as possible, before the student goes on to other vocational subjects. Then, in evaluation, these factors must be considered and testing must be on the content taught, not from standardized tests. This type test should be used only as a teaching aid for enrichment or as a pretest to find what needs to be taught.

MACHINE ACCOUNTING

This course is designed to acquaint the students with actual business machine system applications. They learn through lecture and practical problems to apply the equipment to various applications. They gain an understanding of how machines and systems are combined and the advantages to be realized from mechanization.

Grade Placement: 12

Length of Course: One semester

Objectives:

1. To teach the fundamental accounting principles involved in posting to customers' and creditors' accounts.
2. To teach the operation of posting and accounting machines.
3. To teach the use of machine bookkeeping as applied to local business.
4. To help the student understand that machine bookkeeping procedures can be performed by use of a simple one-register machine or by a complex with multiple registers with descriptive features.

Course Content

Introduction to Machine Accounting

I. The History and Evolution of Accounting Machines

II. The Future of Mechanization

III. Present and Future Employment Opportunities in Machine Accounting

Detail Machine Orientation

I. The Carriage

- A. Carriage movement
- B. Program control
- C. Components

II. The Keyboard

- A. The alphabetic keyboard
- B. The numeric keyboard
- C. The motor bars
- D. The control keys
- E. The error correction key

III. Additional Features

- A. Date mechanism
- B. Form alignment
- C. Spacing levers

Accounts Receivable

I. Introduction to Accounts Receivable

II. Basic Requirements of an Efficient Accounts Receivable System

III. Accounts Receivable Terminology

IV. The Hand System

- A. General discussion
- B. Standard hand system
    - 1. Daily or periodical posting
        - a. Sales journal
        - b. Customer ledger
        - c. Cash receipts journal
    - 2. Monthly posting procedure
        - a. Trial balance
        - b. Statements
- C. Weaknesses of standard hand system
- D. Summary

V. "Peg Board" System

- A. Daily posting procedure
- B. Monthly posting procedure

VI. "Ledgerless" or "Bookless" Bookkeeping

- A. Daily posting procedure
- B. Monthly posting procedure
- C. Locating errors in "Ledgerless Bookkeeping" System

VII. Machine System

- A. General discussion and orientation
- B. Proof methods
    - 1. Direct proof
    - 2. Visual proof
    - 3. Zero proof
- C. Advantages of sales journals
    - 1. Sales journal distribution
- D. Advantages of cash receipts journal
    - 1. Cash receipts distribution
- E. Unit plan--Original statement: Carbon ledger "Direct Proof of Posting"
    - 1. Daily or periodical posting procedures
        - a. Posting charge items
        - b. Posting credit items
        - c. Posting credit memorandums
        - d. Posting credit balances
        - e. Posting accounts receivable control card
    - 2. Monthly posting procedures
        - a. Taking a trial balance
        - b. Transferring balances
- F. Unit plan--Statement, Ledger, Columnar journal "Zero Proof"
    - 1. Daily or periodical posting procedures and records provided
        - a. Posting charge items
            - (1) Statement
            - (2) Ledger
            - (3) Sales distribution journal

            b. Posting credit items
                (1) Statement
                (2) Ledger
                (3) Cash receipts journal
        2. Advantages of the posting plan
        3. Disadvantages of the posting plan
    G. Accounts receivable practice problem

IX. Other Machines Systems to be Discussed

- A. The open item statement plan
- B. The photographic plan and cycle mailing
- C. Descriptive cycle billing
- D. Revolving credit and the three payment plan
- E. The fold-over bill plan
- F. Bill and charge

X. Age Analysis

- A. Hand system
- B. Machine system

XI. Study Advantages of Machine Systems

Accounts Payable

I. Introduction to Accounts Payable

II. Basic Requirements of an Efficient Accounts Payable System

III. Accounts Payable Terminology

IV. The Hand System

- A. Vendors ledger plan
  - 1. Daily or periodical posting procedures
    - a. Purchase journal
    - b. Vendor ledger accounts
    - c. Check register
    - d. Remittance advice and check
  - 2. Monthly posting procedures
    - a. Balancing the books
    - b. Transferring totals to general ledger
- B. Disadvantages of a hand system
- C. Summary

V. Machine Systems

- A. General discussion and orientation
- B. Plan 1--Distribution ledger plan--Vouchering, distributing, and check writing at separate runs
  - 1. Posting procedures and records provided
    - a. Daily or periodical--first run
      - (1) Voucher portion of voucher check
      - (2) Invoice or voucher register
    - b. Daily or periodical--second run
      - (1) Distribution ledger
      - (2) Distribution or purchase journal

c. At payment dates
(1) Check portion of the voucher check
(2) Check register or cash disbursement journal
2. Advantages and disadvantages of the system
3. Summary

C. Plan 2--Columnar distribution plan--Vouchering and distribution at one run: Check writing at another run
1. Posting procedures and records posted
a. Daily or periodical
(1) Voucher portion of voucher check
(2) Invoice or voucher register
(3) Distribution or purchase journal
b. At payment dates
(1) Check portion of voucher check
(2) Check register or cash disbursement journal
2. Advantages and disadvantages of the system
3. Summary
D. Plan 3--Distribution ledger plan--Vouchering and distribution ledger posting at one run: Check writing at another run
1. Posting procedures and records posted
a. Daily or periodical
(1) Voucher portion of voucher check
(2) Invoice or voucher register
(3) Distribution ledger
(4) Distribution or purchase journal
b. At payment dates
(1) Check portion of voucher check
(2) Check register or cash disbursement journal
2. Advantages and disadvantages of the system
3. Summary
E. Plan 4--Distribution ledger plan--Vouchering, distribution ledger posting, and check writing simultaneously
1. Posting procedures and records posted
a. Daily or periodical
(1) Voucher portion of voucher check
(2) Invoice or voucher register
(3) Distribution ledger
(4) Distribution or purchase journal
(5) Check portion of voucher check
(6) Check register or cash disbursement journal
2. Advantages and disadvantages of the system
3. Summary
F. Plan 5--Unit ticket plan--Vouchering and unit distribution ticket posting at one run, distribution ledger posting at another run, and check writing at another run
1. Posting procedures and records posted
a. Daily or periodical
(1) Unit distribution ticket
(2) Voucher portion of voucher check
(3) Invoice or voucher register
b. Daily or periodical (from unit distribution ticket)
(1) Distribution ledger
(2) Distribution or purchase journal
c. At payment dates
(1) Check portion of voucher check
(2) Check register or cash disbursement journal
2. Advantages and disadvantages of the system
3. Summary
4. Accounts payable practice problem

Payroll

I. Introduction to Payroll

II. Basic Fundamentals of an Efficient Payroll System

  A. To reimburse employees promptly for services rendered
  B. To account accurately for all earnings and deductions
  C. To accumulate and report accurately all tax information
  D. To provide permanent, auditable payroll records

III. Basic Functions of a Payroll Department

  A. Gather information
  B. Compute gross pay
  C. Record deductions
  D. Prepare accounting records
  E. Maintain additional records

IV. Laws which Affect Payroll Procedures

  A. Federal withholding tax
  B. Federal social security
  C. Federal unemployment insurance
  D. Walsh-Healy Law
  E. State withholding tax

V. Basic Wage Plans

  A. Hourly rate wage plan
  B. Piece rate plan
  C. Straight salary plan
  D. Point incentive plan
  E. Group bonus wage plan
  F. Standard time plan

VI. The Hand System

  A. Individually written records
    1. Payroll summary sheet
    2. Payroll journal
    3. Earning record card
    4. Pay statement
    5. Pay check

VII. The "Posting Board" Method

  A. Comparison with hand system
  B. Weaknesses of system

VIII. Machine System

  A. Combining the four essential payroll records
    1. Payroll journal
    2. Earnings record card
    3. Employee's pay statement
    4. Pay check

- B. Quarterly report--941
- C. Yearly report--W2
- D. Advantages of machine systems

IX. Payroll Practice Problem

Suggested Teaching Aids and Activities

1. Use blackboard illustrations of "T" accounts to show the effect of plus and minus (debit and credit) items on account balances.

2. Collect sample statements, ledger cards, invoices, and checks from bookkeeping and accounting practice sets or from local business concerns.

3. Use the flow charts to illustrate the difference between the flow of work in hand systems and machine systems. (See Exhibits A through M.)

4. Study the machine features diagram that accompanies the particular machine used for class instruction and demonstrate correct operating procedures.

   A. Demonstrate keys and levers used when operating bookkeeping machine for adding and listing.

   B. Demonstrate keys and levers used when posting to accounts.

   C. Demonstrate keys and levers used when clearing machine totals.

5. Stress the importance of accuracy.

   A. Review with students the steps in correcting errors.

   B. Demonstrate methods of obtaining proof of postings.

6. Teach machine accounting in relation to local businesses.

   A. Visit local businesses to determine types of machines being used and the application of machines to the particular businesses.

   B. Arrange a field trip to one or two local businesses to see machines in operation.

7. Arrange for machine company personnel to visit class and lecture.

8. Divide the work between two students, "A" the more capable and faster operator, does the pre-listing and part of the posting while "B" observes.

9. Instructional materials and practice problems for your machine may be obtained from the accounting machines companies.

Evaluation

1. Volume of posting.

   A. Based on actual experience, a well-trained operator is able to post at least two accounts per minute.

B. As the purpose of this unit is for acquaintance training only, standards will be established for volume posting as the course is developed.

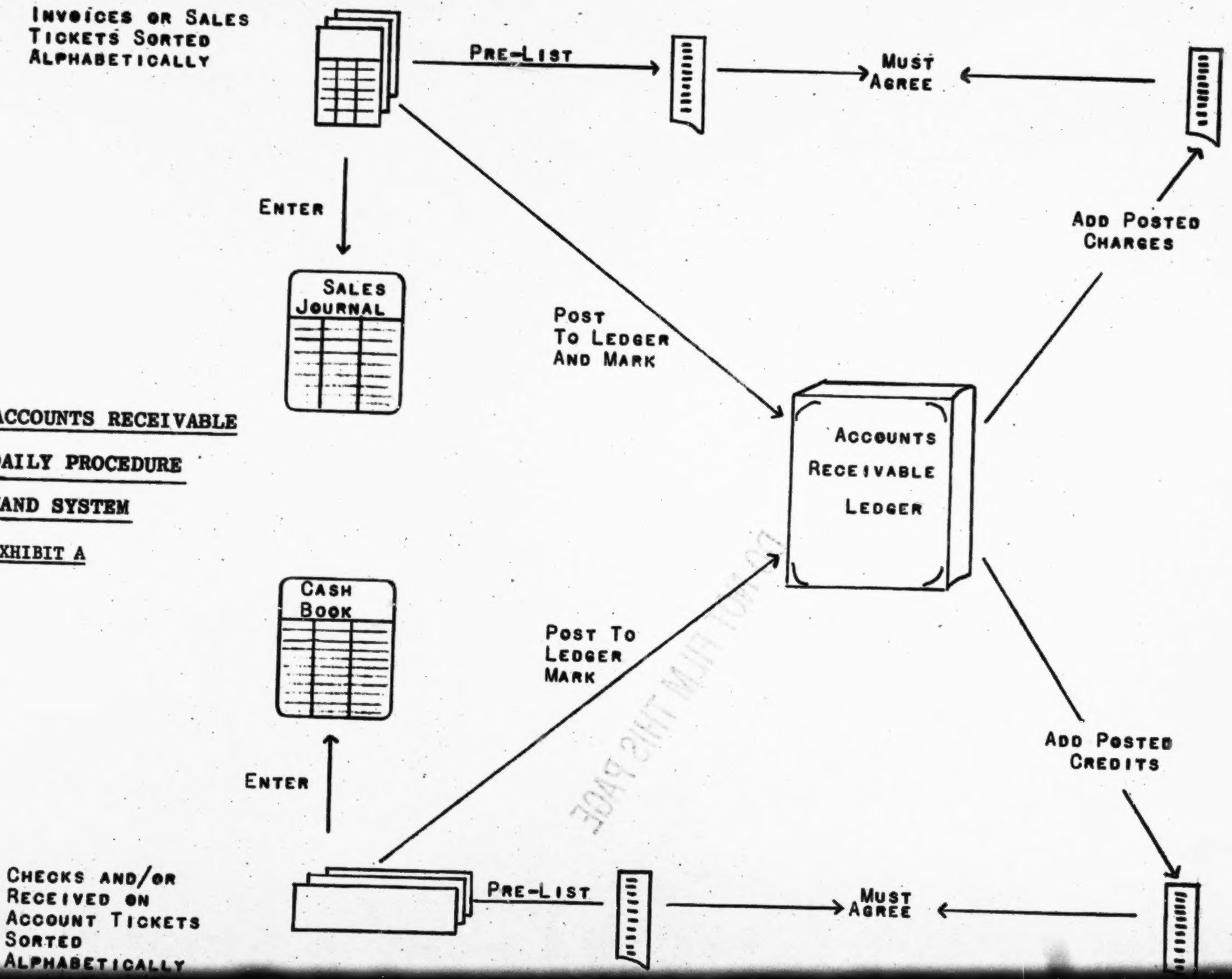
2. Evaluation by means of testing.

   A. An objective test on machine features will be given at the end of the machine orientation instructions.

   B. A practice problem similar to the daily practice material will be given at the end of instruction to determine degree of efficiency, accuracy, and neatness of student's work.

3. Standards of performance. (List of measurable competencies)

   A. Posting and filing.
   B. Maintain records.
   C. Prepare statements.
   D. Prepare invoices and checks.
   E. Prepare payroll records.
   F. Proof and proving methods.
   G. Make applications in various fields of machine accounting.



ACCOUNTS RECEIVABLE

DAILY PROCEDURE

HAND SYSTEM

EXHIBIT A

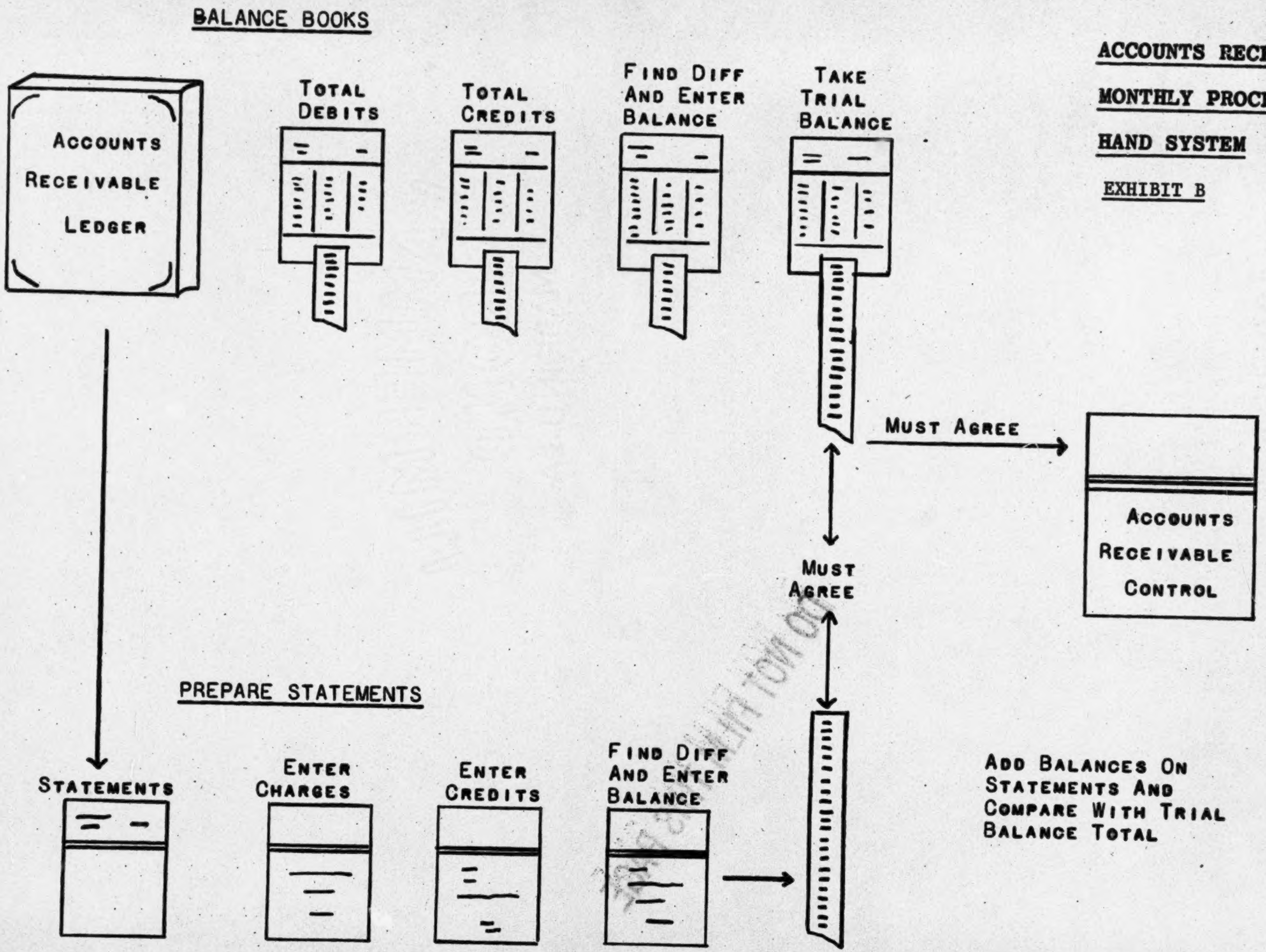
Invoices or Sales Tickets Sorted Alphabetically
Pre-List
Must Agree
Enter
Sales Journal
Post To Ledger And Mark
Add Posted Charges
Accounts Receivable Ledger
Cash Book
Post To Ledger Mark
Add Posted Credits
Enter
Checks and/or Received on Account Tickets Sorted Alphabetically
Pre-List
Must Agree

ACCOUNTS RECEIVABLE

MONTHLY PROCEDURE

HAND SYSTEM

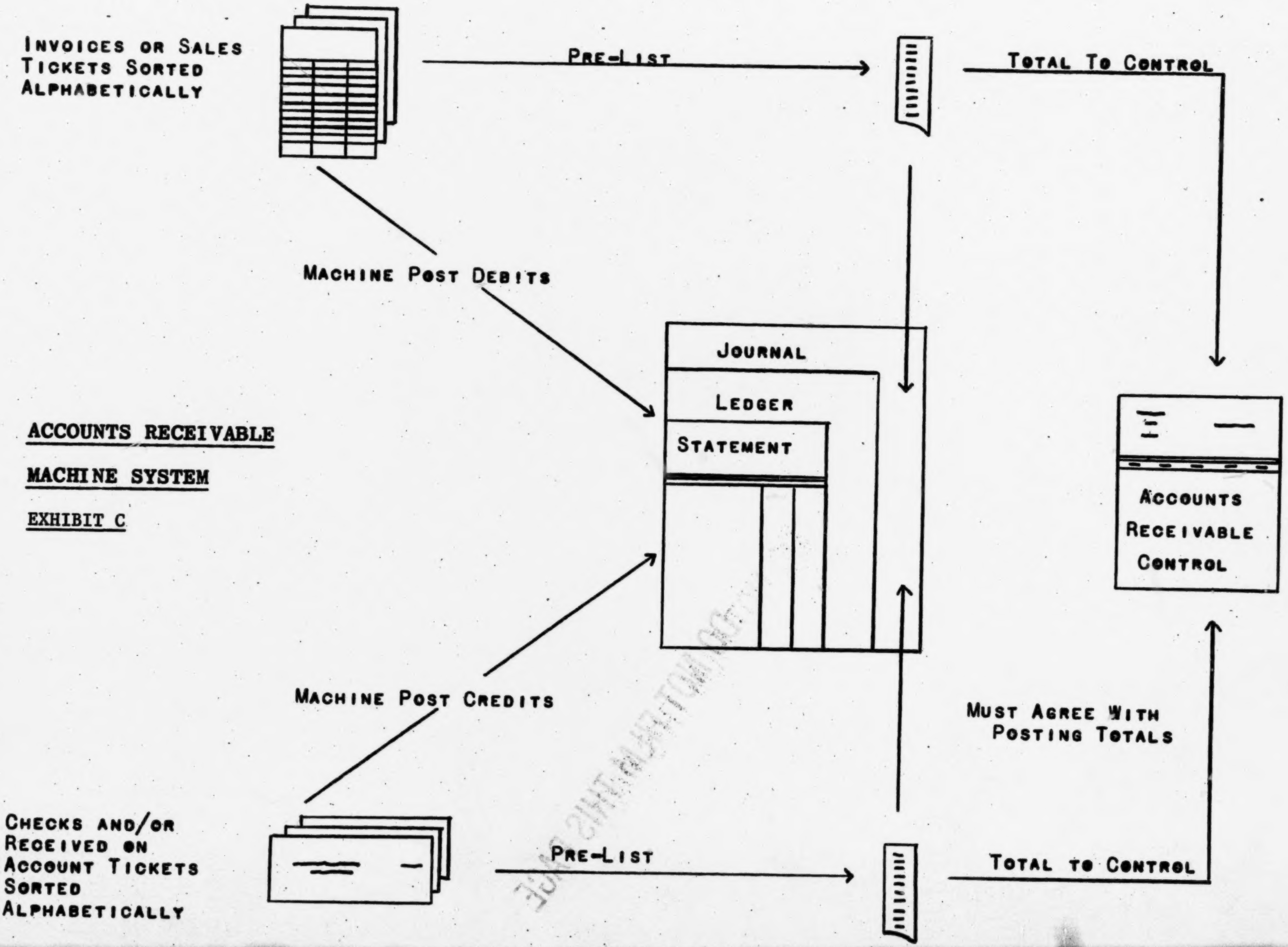
EXHIBIT B


BALANCE BOOKS
Accounts Receivable Ledger
Total Debits
Total Credits
Find Diff And Enter Balance
Take Trial Balance
Must Agree
Accounts Receivable Control
Must Agree
PREPARE STATEMENTS
Statements
Enter Charges
Enter Credits
Find Diff And Enter Balance
Add Balances On Statements And Compare With Trial Balance Total

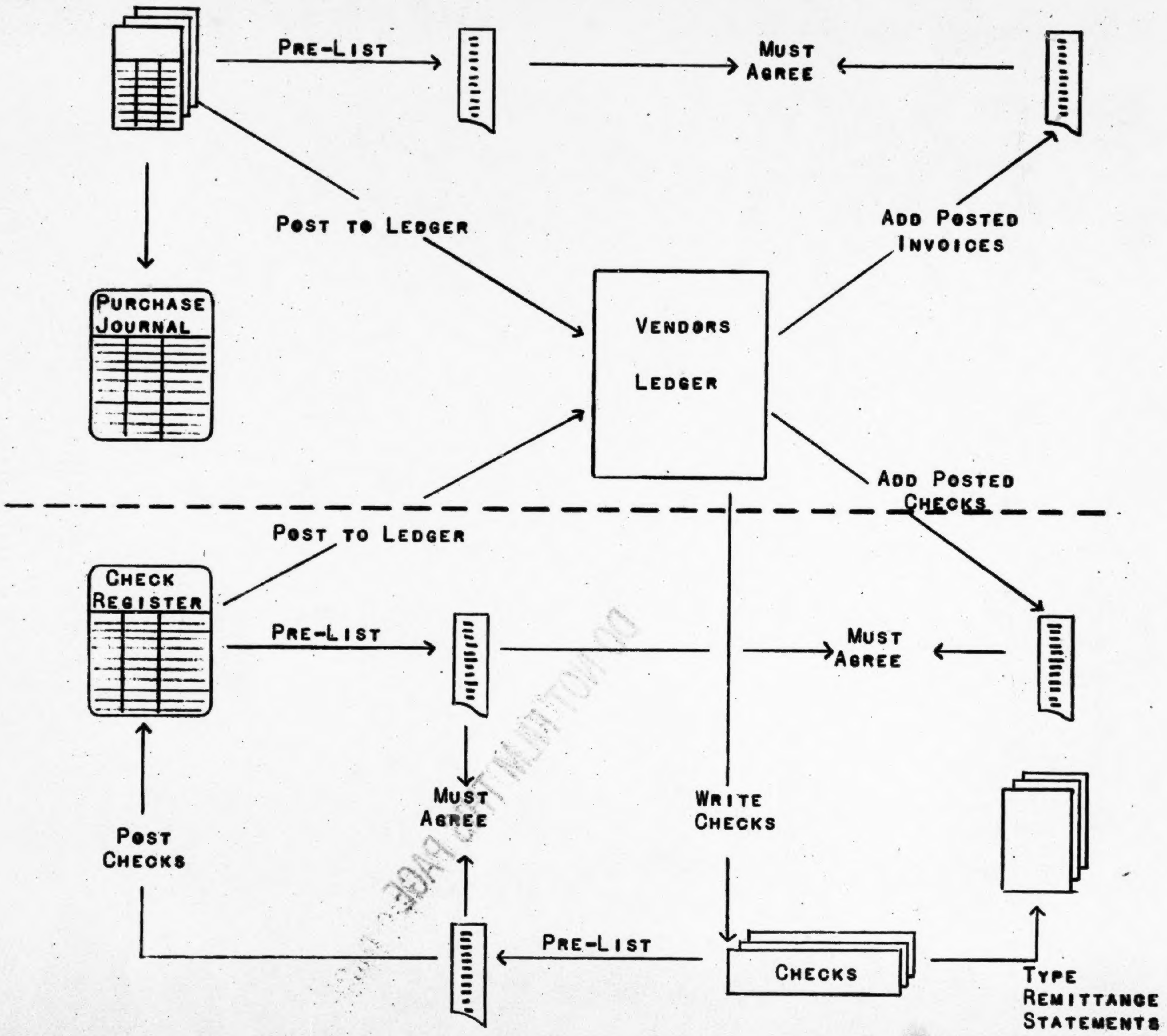
ACCOUNTS RECEIVABLE

MACHINE SYSTEM

EXHIBIT C

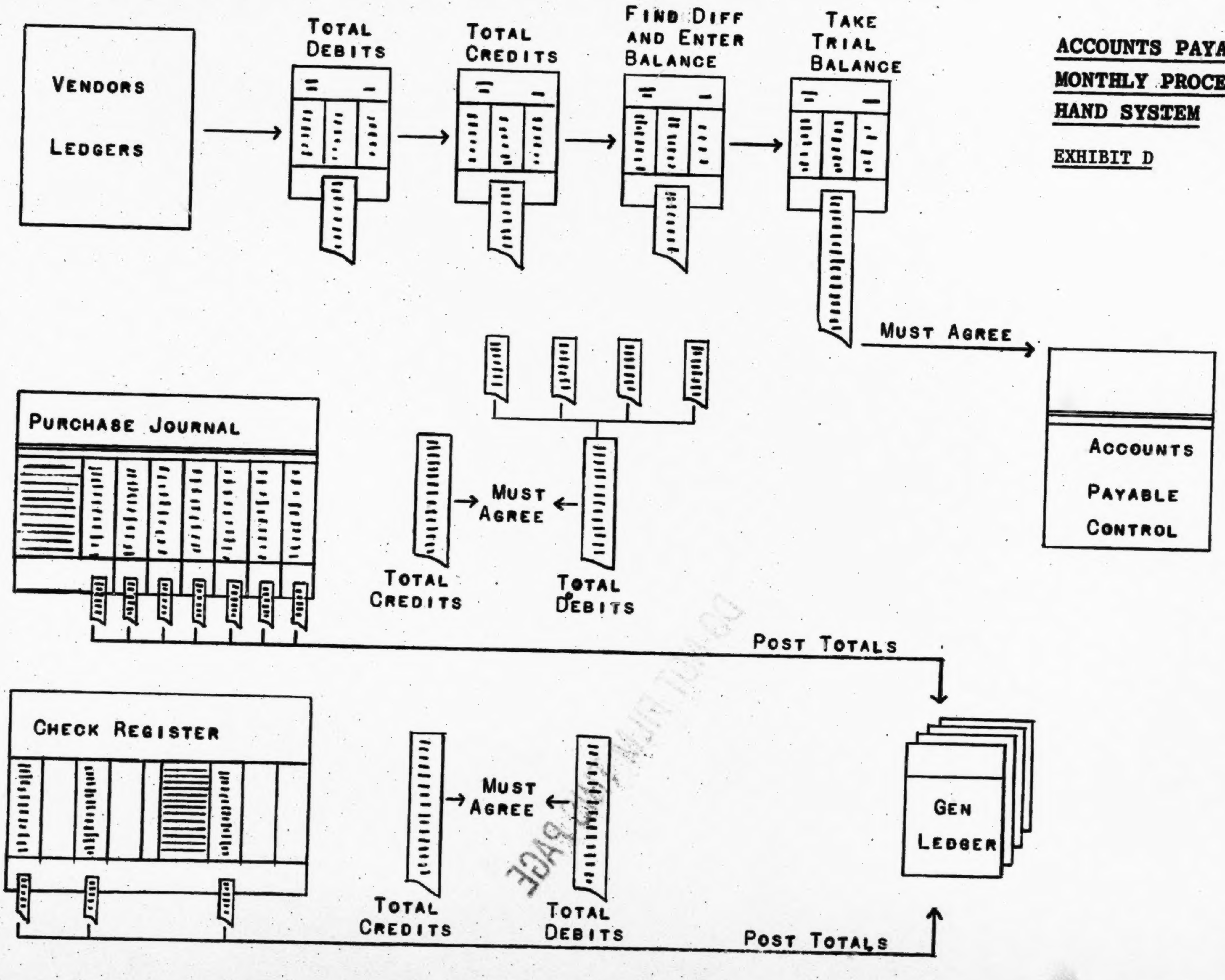

Invoices or Sales
Tickets Sorted
Alphabetically
Pre-List
Total To Control
Machine Post Debits
Journal
Ledger
Statement
Accounts
Receivable
Control
Machine Post Credits
Must Agree With
Posting Totals
Checks and/or
Received on
Account Tickets
Sorted
Alphabetically
Pre-List
Total to Control

ACCOUNTS PAYABLE
DAILY PROCEDURE
HAND SYSTEM
EXHIBIT C


Pre-List
Must Agree
Post to Ledger
Add Posted Invoices
Purchase Journal
Vendors Ledger
Add Posted Checks
Post to Ledger
Check Register
Pre-List
Must Agree
Must Agree
Write Checks
Post Checks
Pre-List
Checks
Type Remittance Statements

ACCOUNTS PAYABLE
MONTHLY PROCEDURE
HAND SYSTEM

EXHIBIT D


Vendors
Ledgers
Total Debits
Total Credits
Find Diff and Enter Balance
Take Trial Balance
Must Agree
Accounts
Payable
Control
Purchase Journal
Must Agree
Total Credits
Total Debits
Post Totals
Check Register
Must Agree
Total Credits
Total Debits
Post Totals
Gen
Ledger

ACCOUNTS PAYABLE

MACHINE SYSTEM

EXHIBIT E

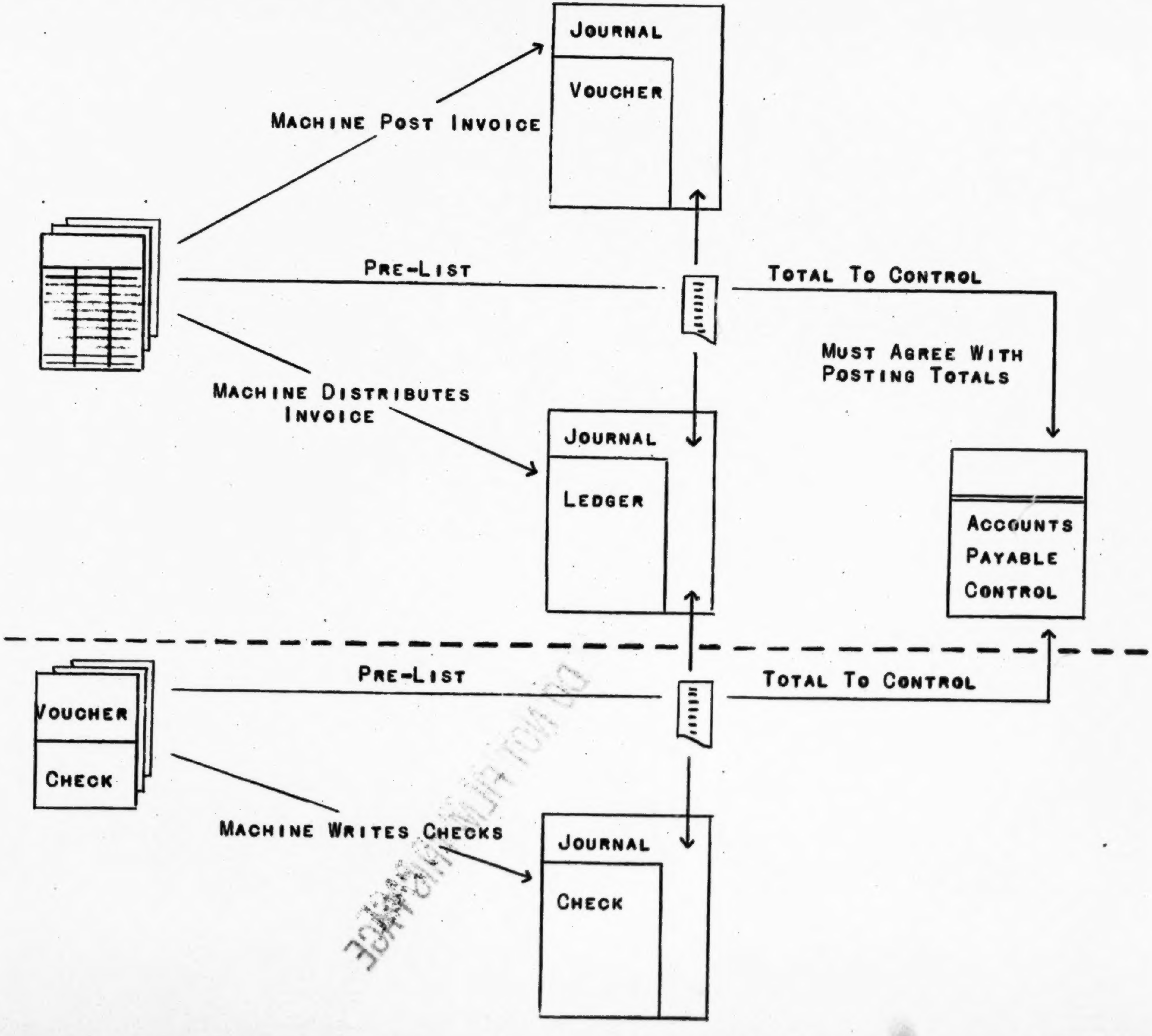
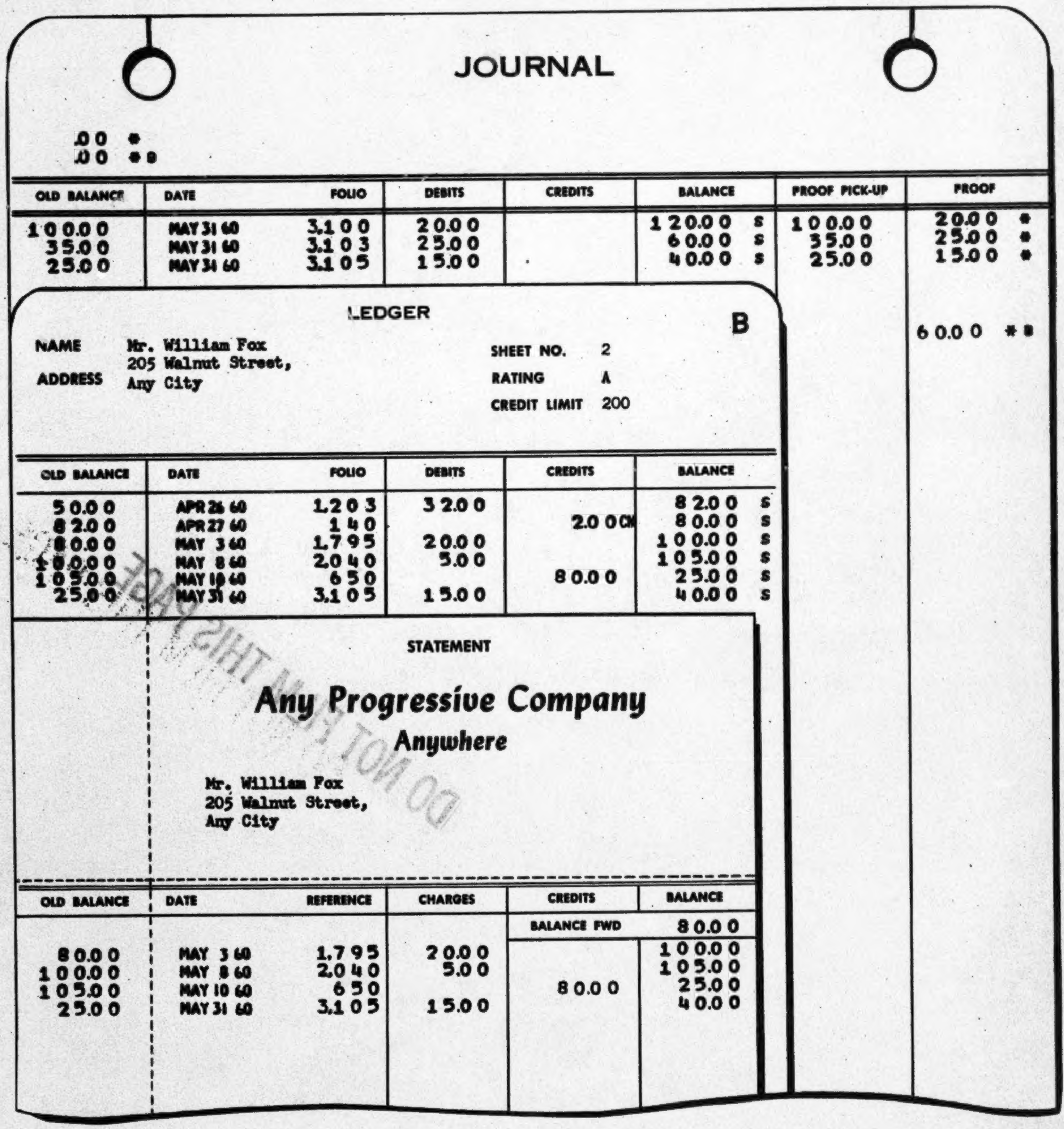

Journal
Voucher
Machine Post Invoice
Pre-List
Total To Control
Must Agree With Posting Totals
Machine Distributes Invoice
Journal
Ledger
Accounts Payable Control
Voucher
Check
Pre-List
Total To Control
Machine Writes Checks
Journal
Check

EXHIBIT F



JOURNAL

.00 *
.00 *s

OLD BALANCE	DATE	FOLIO	DEBITS	CREDITS	BALANCE		PROOF PICK-UP	PROOF	
100.00	MAY 31 60	3.100	20.00		120.00	s	100.00	20.00	*
35.00	MAY 31 60	3.103	25.00		60.00	s	35.00	25.00	*
25.00	MAY 31 60	3.105	15.00		40.00	s	25.00	15.00	*
								60.00	*s

LEDGER

B

NAME Mr. William Fox
205 Walnut Street,
ADDRESS Any City

SHEET NO. 2
RATING A
CREDIT LIMIT 200

OLD BALANCE	DATE	FOLIO	DEBITS	CREDITS	BALANCE	
50.00	APR 26 60	1.203	32.00		82.00	s
82.00	APR 27 60	140		2.00 CM	80.00	s
80.00	MAY 3 60	1.795	20.00		100.00	s
100.00	MAY 8 60	2.040	5.00		105.00	s
105.00	MAY 10 60	650		80.00	25.00	s
25.00	MAY 31 60	3.105	15.00		40.00	s

STATEMENT

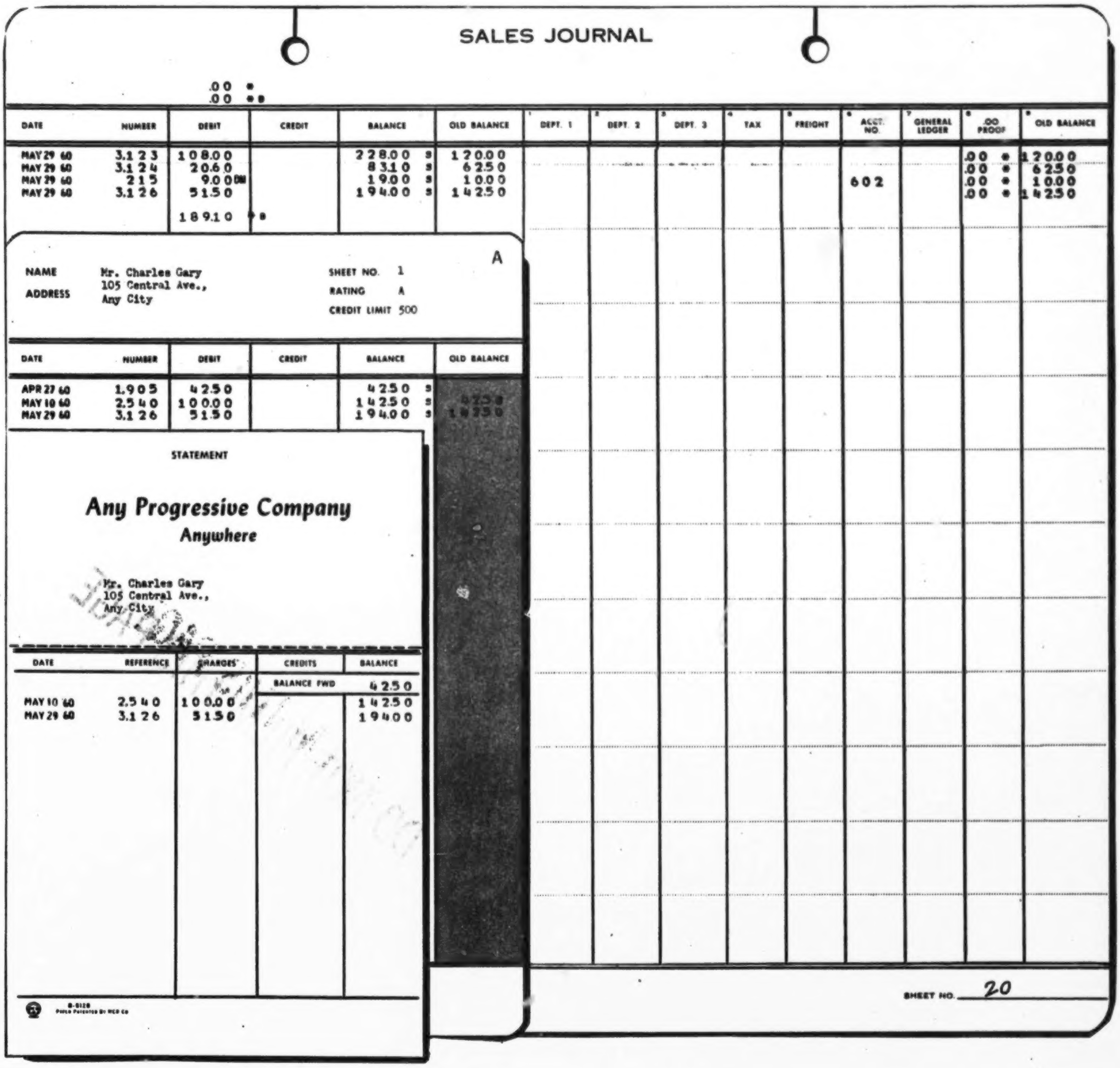
Any Progressive Company

Anywhere

Mr. William Fox
205 Walnut Street,
Any City

OLD BALANCE	DATE	REFERENCE	CHARGES	CREDITS	BALANCE
				BALANCE FWD	80.00
80.00	MAY 3 60	1.795	20.00		100.00
100.00	MAY 8 60	2.040	5.00		105.00
105.00	MAY 10 60	650		80.00	25.00
25.00	MAY 31 60	3.105	15.00		40.00

EXHIBIT G



SALES JOURNAL

.00 *
.00 *

DATE	NUMBER	DEBIT	CREDIT	BALANCE	OLD BALANCE	1 DEPT. 1	2 DEPT. 2	3 DEPT. 3	4 TAX	5 FREIGHT	6 ACCT. NO.	7 GENERAL LEDGER	8 .00 PROOF	9 OLD BALANCE
MAY 29 60	3.1 2 3	108.00		228.00 s	120.00								.00 *	120.00
MAY 29 60	3.1 2 4	20.60		83.10 s	62.50								.00 *	62.50
MAY 29 60	2 1 5	9.00 DM		19.00 s	10.00						602		.00 *	10.00
MAY 29 60	3.1 2 6	51.50		194.00 s	142.50								.00 *	142.50
		189.10 *												

SHEET NO. 20

A

NAME Mr. Charles Gary
ADDRESS 105 Central Ave.,
Any City

SHEET NO. 1
RATING A
CREDIT LIMIT 500

DATE	NUMBER	DEBIT	CREDIT	BALANCE	OLD BALANCE
APR 27 60	1.9 0 5	42.50		42.50 s	
MAY 10 60	2.5 4 0	100.00		142.50 s	42.50
MAY 29 60	3.1 2 6	51.50		194.00 s	142.50

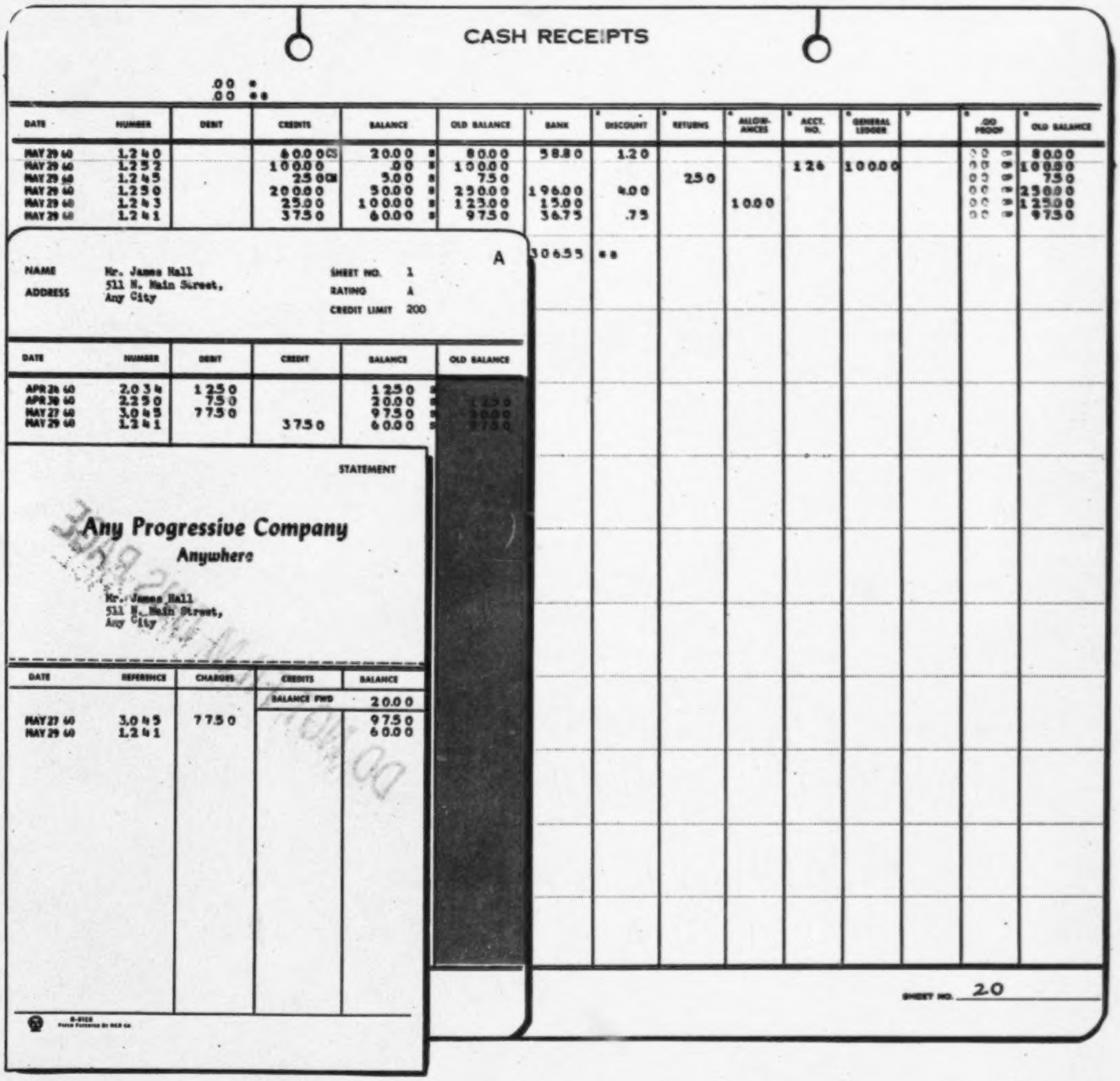
STATEMENT

Any Progressive Company
Anywhere

Mr. Charles Gary
105 Central Ave.,
Any City

DATE	REFERENCE	CHARGES	CREDITS	BALANCE
			BALANCE FWD	42.50
MAY 10 60	2.5 4 0	100.00		142.50
MAY 29 60	3.1 2 6	51.50		194.00

EXHIBIT H



CASH RECEIPTS

.00 *
.00 **

DATE	NUMBER	DEBIT	CREDITS	BALANCE	OLD BALANCE	BANK	DISCOUNT	RETURNS	ALLOW-ANCES	ACCT. NO.	GENERAL LEDGER		.00 PROOF	OLD BALANCE
MAY 29 60	1,240		60.00 CS	20.00	80.00	58.80	1.20						00	80.00
MAY 29 60	1,252		100.00	.00	100.00					126	100.00		00	100.00
MAY 29 60	1,245		250 CM	5.00	7.50			250					00	7.50
MAY 29 60	1,250		200.00	50.00	250.00	196.00	4.00						00	250.00
MAY 29 60	1,243		25.00	100.00	123.00	15.00			10.00				00	125.00
MAY 29 60	1,241		37.50	60.00	97.50	36.75	.75						00	97.50
						306.55	**							

SHEET NO. 20

A

NAME Mr. James Hall
ADDRESS 511 N. Main Sureet,
Any City

SHEET NO. 1
RATING A
CREDIT LIMIT 200

DATE	NUMBER	DEBIT	CREDIT	BALANCE	OLD BALANCE
APR 26 60	2,034	12.50		12.50	
APR 30 60	2,250	7.50		20.00	12.50
MAY 27 60	3,045	77.50		97.50	20.00
MAY 29 60	1,241		37.50	60.00	97.50

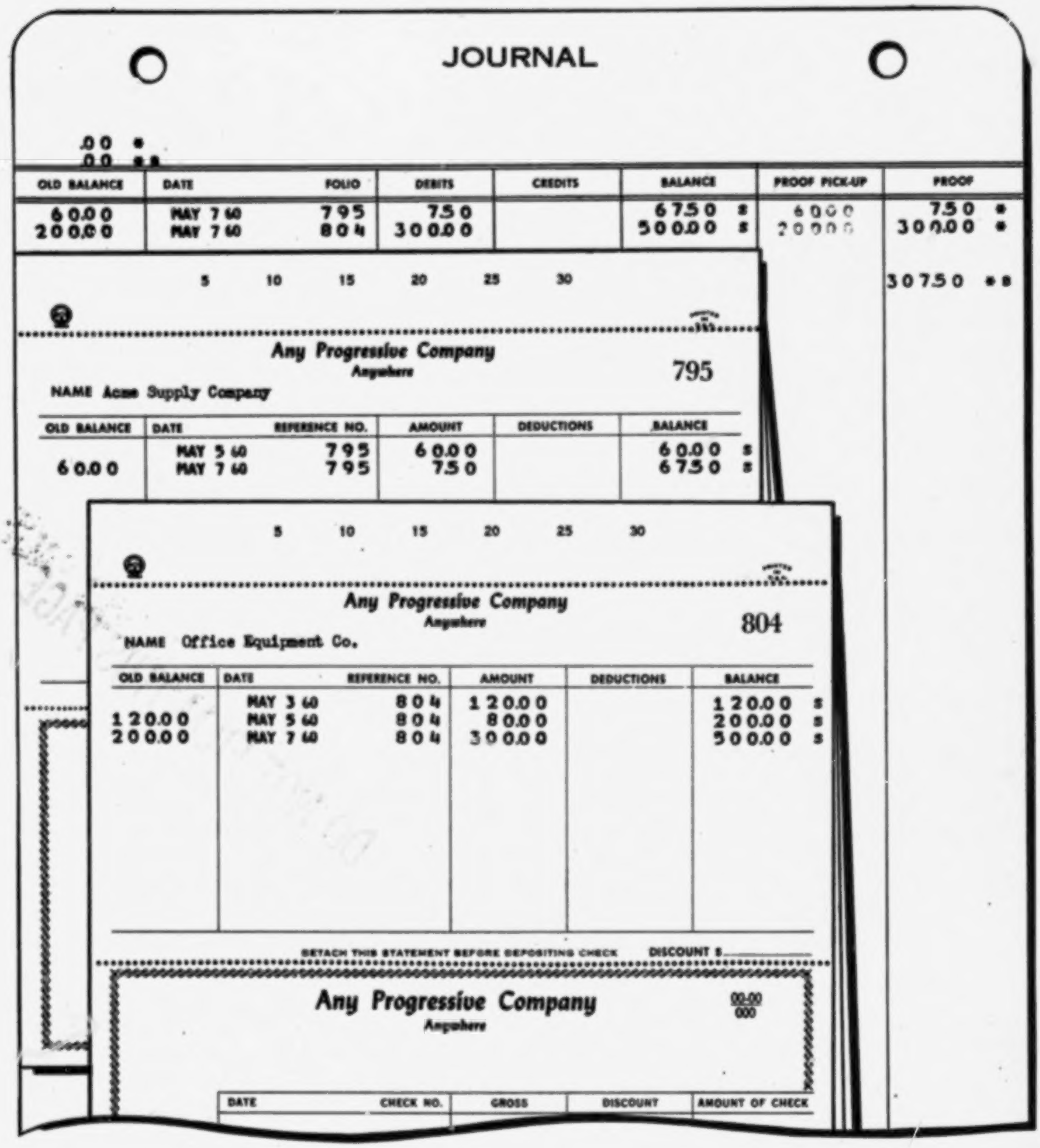
STATEMENT

Any Progressive Company
Anywhere

Mr. James Hall
511 N. Main Street,
Any City

DATE	REFERENCE	CHARGES	CREDITS	BALANCE
			BALANCE FWD	20.00
MAY 27 60	3,045	77.50		97.50
MAY 29 60	1,241			60.00

EXHIBIT I



JOURNAL

.00 *
.00 **

OLD BALANCE	DATE	FOLIO	DEBITS	CREDITS	BALANCE	PROOF PICK-UP	PROOF
60.00	MAY 7 60	795	7.50		67.50 s	6000	7.50 *
200.00	MAY 7 60	804	300.00		500.00 s	20000	300.00 *
							307.50 **

5 10 15 20 25 30

Any Progressive Company
Anywhere

795

NAME Acme Supply Company

OLD BALANCE	DATE	REFERENCE NO.	AMOUNT	DEDUCTIONS	BALANCE
	MAY 5 60	795	60.00		60.00 s
60.00	MAY 7 60	795	7.50		67.50 s

5 10 15 20 25 30

Any Progressive Company
Anywhere

804

NAME Office Equipment Co.

OLD BALANCE	DATE	REFERENCE NO.	AMOUNT	DEDUCTIONS	BALANCE
	MAY 3 60	804	120.00		120.00 s
120.00	MAY 5 60	804	80.00		200.00 s
200.00	MAY 7 60	804	300.00		500.00 s

DETACH THIS STATEMENT BEFORE DEPOSITING CHECK DISCOUNT $______

Any Progressive Company
Anywhere

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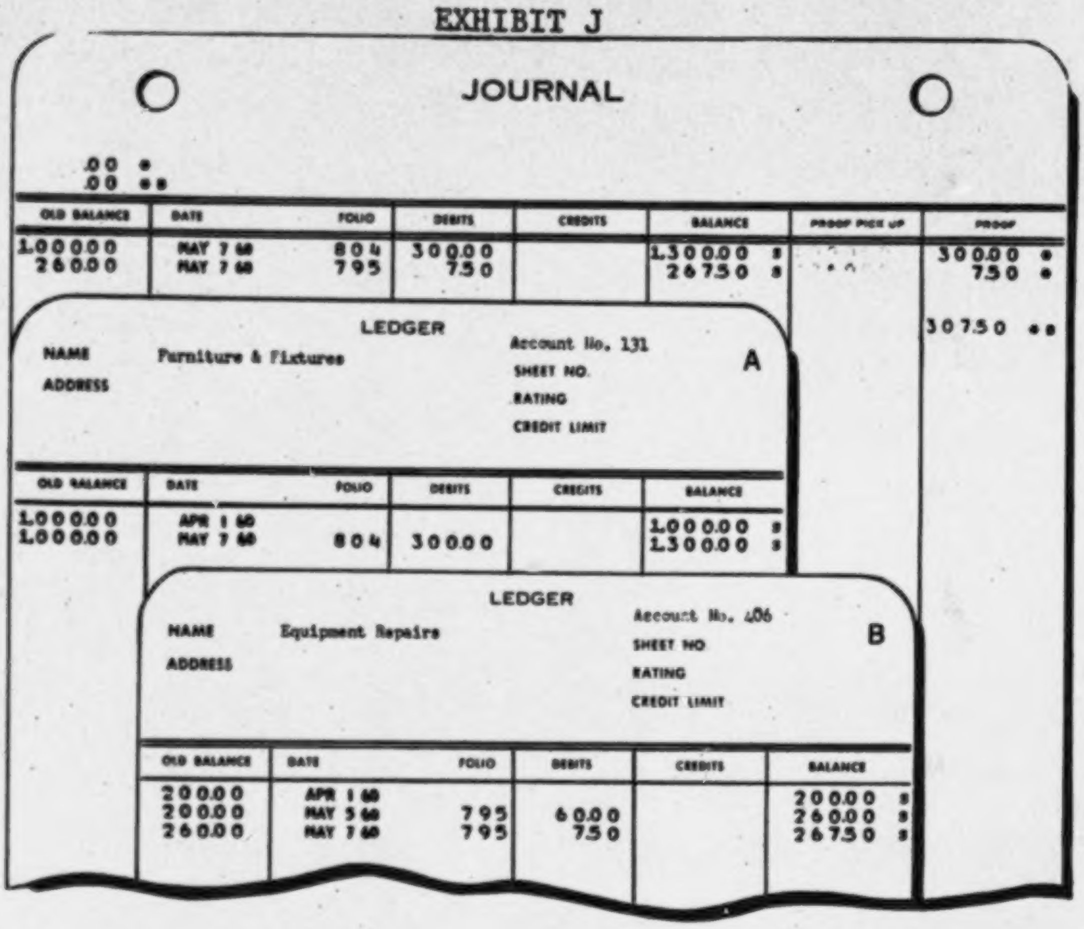
DATE	CHECK NO.	GROSS	DISCOUNT	AMOUNT OF CHECK

EXHIBIT J



JOURNAL

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OLD BALANCE	DATE	FOLIO	DEBITS	CREDITS	BALANCE	PROOF PICK UP	PROOF
1,000.00	MAY 7 60	804	300.00		1,300.00 s		300.00 •
260.00	MAY 7 60	795	7.50		267.50 s		7.50 •
							307.50 ••

LEDGER

NAME Furniture & Fixtures
ADDRESS

Account No. 131
SHEET NO.
RATING
CREDIT LIMIT

A

OLD BALANCE	DATE	FOLIO	DEBITS	CREDITS	BALANCE
1,000.00	APR 1 60				1,000.00 s
1,000.00	MAY 7 60	804	300.00		1,300.00 s

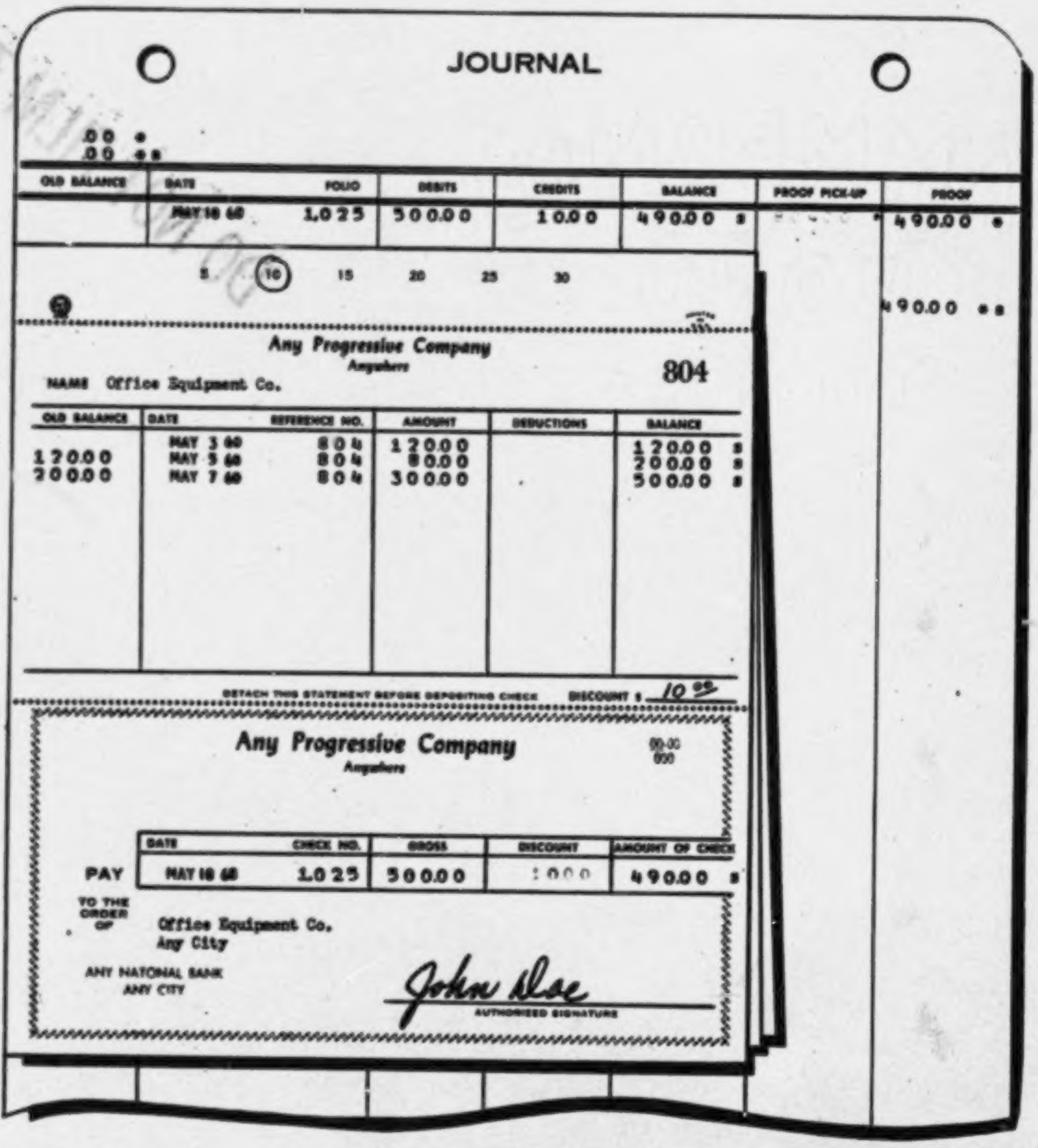
LEDGER

NAME Equipment Repairs
ADDRESS

Account No. 406
SHEET NO
RATING
CREDIT LIMIT

B

OLD BALANCE	DATE	FOLIO	DEBITS	CREDITS	BALANCE
200.00	APR 1 60				200.00 s
200.00	MAY 5 60	795	60.00		260.00 s
260.00	MAY 7 60	795	7.50		267.50 s



JOURNAL

.00 •
.00 ••

OLD BALANCE	DATE	FOLIO	DEBITS	CREDITS	BALANCE	PROOF PICK-UP	PROOF
	MAY 10 60	1,025	500.00	10.00	490.00 s		490.00 •
							490.00 ••

5 (10) 15 20 25 30

Any Progressive Company
Anywhere

804

NAME Office Equipment Co.

OLD BALANCE	DATE	REFERENCE NO.	AMOUNT	DEDUCTIONS	BALANCE
	MAY 3 60	804	120.00		120.00 s
120.00	MAY 5 60	804	80.00		200.00 s
200.00	MAY 7 60	804	300.00		500.00 s

DETACH THIS STATEMENT BEFORE DEPOSITING CHECK DISCOUNT $ 10.00

Any Progressive Company
Anywhere

00-00
000

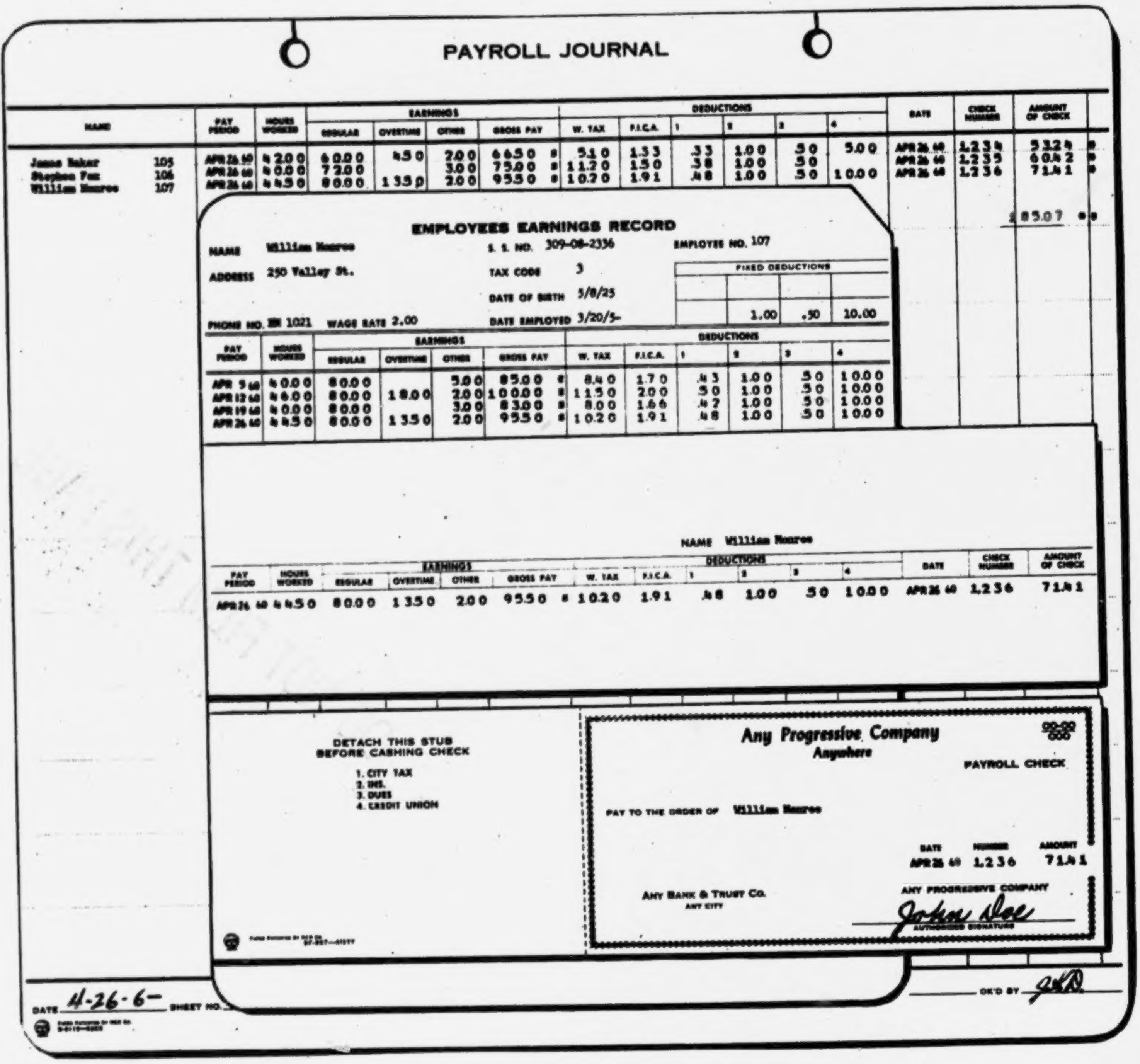
	DATE	CHECK NO.	GROSS	DISCOUNT	AMOUNT OF CHECK
PAY	MAY 10 60	1,025	500.00	10.00	490.00 s

TO THE ORDER OF Office Equipment Co.
Any City

ANY NATIONAL BANK
ANY CITY

John Doe
AUTHORIZED SIGNATURE

EXHIBIT K



PAYROLL JOURNAL

NAME		PAY PERIOD	HOURS WORKED	EARNINGS REGULAR	OVERTIME	OTHER	GROSS PAY	DEDUCTIONS W. TAX	F.I.C.A.	1	2	3	4	DATE	CHECK NUMBER	AMOUNT OF CHECK
James Baker	105	APR 26 60	42.00	60.00	4.50	2.00	66.50	5.10	1.33	.33	1.00	.50	5.00	APR 26 60	1,234	53.24
Stephen Fox	106	APR 26 60	40.00	72.00		3.00	75.00	11.20	1.50	.38	1.00	.50		APR 26 60	1,235	60.42
William Monroe	107	APR 26 60	44.50	80.00	13.50	2.00	95.50	10.20	1.91	.48	1.00	.50	10.00	APR 26 60	1,236	71.41
																185.07

DATE 4-26-6- SHEET NO.

OK'D BY

EMPLOYEES EARNINGS RECORD

NAME William Monroe
S. S. NO. 309-08-2336
EMPLOYEE NO. 107
ADDRESS 250 Valley St.
TAX CODE 3
DATE OF BIRTH 5/8/25
PHONE NO. EN 1021
WAGE RATE 2.00
DATE EMPLOYED 3/20/5-

FIXED DEDUCTIONS			
	1.00	.50	10.00

PAY PERIOD	HOURS WORKED	EARNINGS REGULAR	OVERTIME	OTHER	GROSS PAY	DEDUCTIONS W. TAX	F.I.C.A.	1	2	3	4
APR 5 60	40.00	80.00		5.00	85.00	8.40	1.70	.43	1.00	.50	10.00
APR 12 60	46.00	80.00	18.00	2.00	100.00	11.50	2.00	.50	1.00	.50	10.00
APR 19 60	40.00	80.00		3.00	83.00	8.00	1.66	.42	1.00	.50	10.00
APR 26 60	44.50	80.00	13.50	2.00	95.50	10.20	1.91	.48	1.00	.50	10.00

NAME William Monroe

PAY PERIOD	HOURS WORKED	EARNINGS REGULAR	OVERTIME	OTHER	GROSS PAY	DEDUCTIONS W. TAX	F.I.C.A.	1	2	3	4	DATE	CHECK NUMBER	AMOUNT OF CHECK
APR 26 60	44.50	80.00	13.50	2.00	95.50	10.20	1.91	.48	1.00	.50	10.00	APR 26 60	1,236	71.41

DETACH THIS STUB
BEFORE CASHING CHECK

1. CITY TAX
2. INS.
3. DUES
4. CREDIT UNION

Any Progressive Company
Anywhere

PAYROLL CHECK

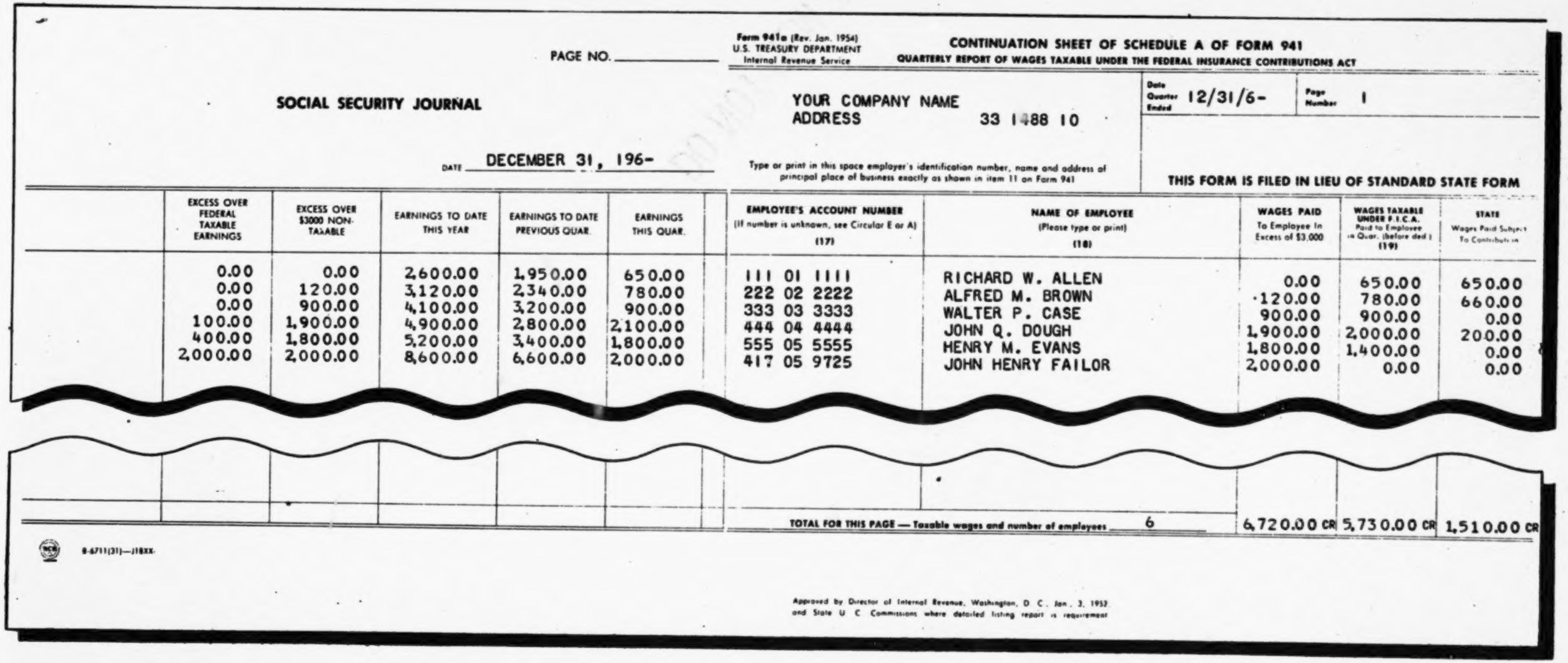
PAY TO THE ORDER OF William Monroe

DATE	NUMBER	AMOUNT
APR 26 60	1,236	71.41

ANY BANK & TRUST CO.
ANY CITY

ANY PROGRESSIVE COMPANY
John Doe
AUTHORIZED SIGNATURE

EXHIBIT L



PAGE NO. ____

Form 941a (Rev. Jan. 1954)
U.S. TREASURY DEPARTMENT
Internal Revenue Service

CONTINUATION SHEET OF SCHEDULE A OF FORM 941
QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT

SOCIAL SECURITY JOURNAL

DATE DECEMBER 31, 196-

YOUR COMPANY NAME
ADDRESS 33 1488 10

Type or print in this space employer's identification number, name and address of principal place of business exactly as shown in item 11 on Form 941

Date Quarter Ended 12/31/6-

Page Number 1

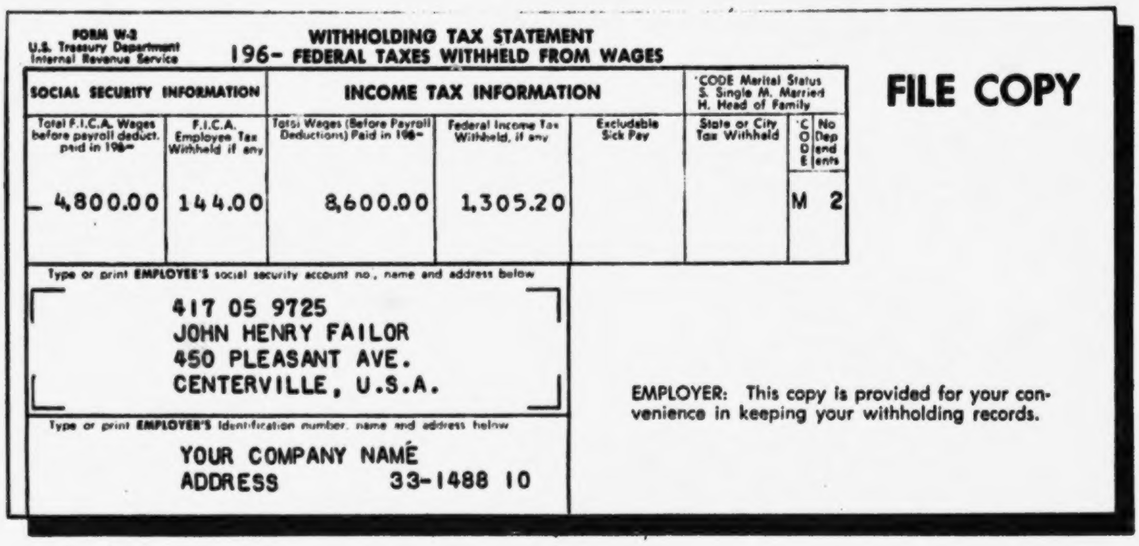
THIS FORM IS FILED IN LIEU OF STANDARD STATE FORM

	EXCESS OVER FEDERAL TAXABLE EARNINGS	EXCESS OVER $3000 NON-TAXABLE	EARNINGS TO DATE THIS YEAR	EARNINGS TO DATE PREVIOUS QUAR.	EARNINGS THIS QUAR.		EMPLOYEE'S ACCOUNT NUMBER (If number is unknown, see Circular E or A) (17)	NAME OF EMPLOYEE (Please type or print) (18)	WAGES PAID To Employee In Excess of $3,000	WAGES TAXABLE UNDER F.I.C.A. Paid to Employee in Quar. (before ded.) (19)	STATE Wages Paid Subject To Contribution
	0.00	0.00	2,600.00	1,950.00	650.00		111 01 1111	RICHARD W. ALLEN	0.00	650.00	650.00
	0.00	120.00	3,120.00	2,340.00	780.00		222 02 2222	ALFRED M. BROWN	120.00	780.00	660.00
	0.00	900.00	4,100.00	3,200.00	900.00		333 03 3333	WALTER P. CASE	900.00	900.00	0.00
	100.00	1,900.00	4,900.00	2,800.00	2,100.00		444 04 4444	JOHN Q. DOUGH	1,900.00	2,000.00	200.00
	400.00	1,800.00	5,200.00	3,400.00	1,800.00		555 05 5555	HENRY M. EVANS	1,800.00	1,400.00	0.00
	2,000.00	2,000.00	8,600.00	6,600.00	2,000.00		417 05 9725	JOHN HENRY FAILOR	2,000.00	0.00	0.00
							TOTAL FOR THIS PAGE — Taxable wages and number of employees	6	6,720.00 CR	5,730.00 CR	1,510.00 CR

8-6711(31)—J18XX

Approved by Director of Internal Revenue, Washington, D. C., Jan. 3, 1952 and State U. C. Commissions where detailed listing report is requirement

EXHIBIT M



FORM W-2
U.S. Treasury Department
Internal Revenue Service

WITHHOLDING TAX STATEMENT
196- FEDERAL TAXES WITHHELD FROM WAGES

FILE COPY

SOCIAL SECURITY INFORMATION		INCOME TAX INFORMATION				*CODE Marital Status S. Single M. Married H. Head of Family	
Total F.I.C.A. Wages before payroll deduct. paid in 196-	F.I.C.A. Employee Tax Withheld if any	Total Wages (Before Payroll Deductions) Paid in 196-	Federal Income Tax Withheld, if any	Excludable Sick Pay	State or City Tax Withheld	*CODE	No Dependents
4,800.00	144.00	8,600.00	1,305.20			M	2

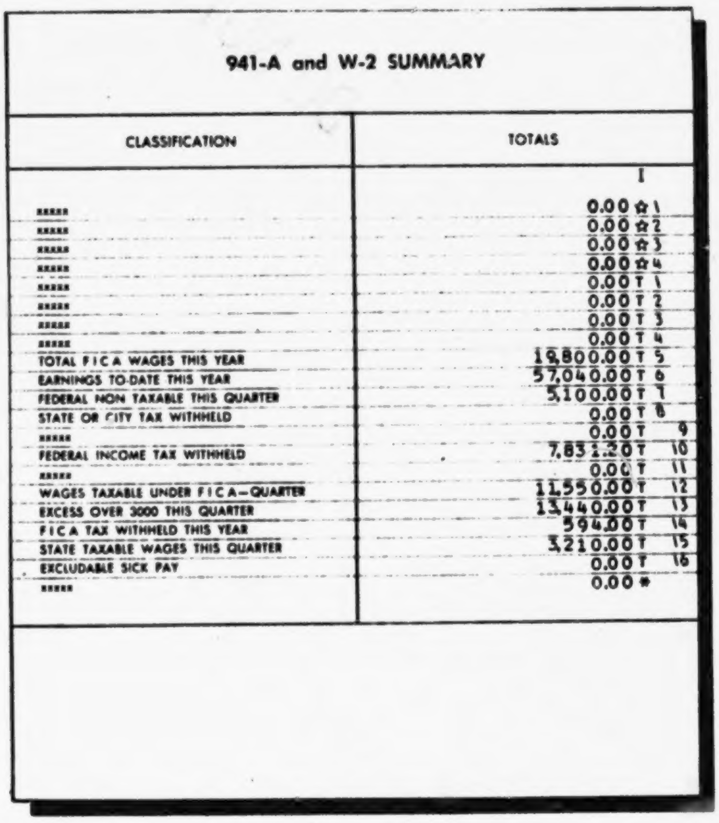
Type or print EMPLOYEE'S social security account no., name and address below

417 05 9725
JOHN HENRY FAILOR
450 PLEASANT AVE.
CENTERVILLE, U.S.A.

Type or print EMPLOYER'S Identification number, name and address below

YOUR COMPANY NAMÉ
ADDRESS 33-1488 10

EMPLOYER: This copy is provided for your convenience in keeping your withholding records.



941-A and W-2 SUMMARY

CLASSIFICATION	TOTALS
	I
*****	0.00 ☆ 1
*****	0.00 ☆ 2
*****	0.00 ☆ 3
*****	0.00 ☆ 4
*****	0.00 T 1
*****	0.00 T 2
*****	0.00 T 3
*****	0.00 T 4
TOTAL F I C A WAGES THIS YEAR	19,800.00 T 5
EARNINGS TO-DATE THIS YEAR	57,040.00 T 6
FEDERAL NON TAXABLE THIS QUARTER	5,100.00 T 7
STATE OR CITY TAX WITHHELD	0.00 T 8
*****	0.00 T 9
FEDERAL INCOME TAX WITHHELD	7,831.20 T 10
*****	0.00 T 11
WAGES TAXABLE UNDER F I C A—QUARTER	11,550.00 T 12
EXCESS OVER 3000 THIS QUARTER	13,440.00 T 13
F I C A TAX WITHHELD THIS YEAR	594.00 T 14
STATE TAXABLE WAGES THIS QUARTER	3,210.00 T 15
EXCLUDABLE SICK PAY	0.00 T 16
*****	0.00 *

MERCHANDISING

A merchandising course is the study of the techniques used by those making goods and services available to the consumer.

The growth of interest in merchandising in the United States is significant. In earlier years it was felt by many that the knowledges and skills necessary for successful work in this area could be readily acquired in the ordinary conduct of business. A marked change has taken place in recent years in the attitude of employers, employees, and educators toward the desirability of providing training in this field.

Grade Placement: 12 or higher

Length of Course: One semester or two semesters

Objectives:

1. To provide experiences whereby the student will get an understanding of the role of merchandising in the distribution of goods and services.

2. To introduce the student to types of information needed in a study of products.

3. To provide experiences which would develop a knowledge of the functions of retailing and types of organizations through which they may be performed.

4. To aid the student in the development of those traits, attitudes, and work habits which are necessary to a successful sales person.

5. To develop an understanding of the importance of human relationships and the psychology of handling people.

6. To reveal opportunities that merchandising offers as a vocation to those who are interested in preparing for this work.

7. To acquaint the student with the legal aspects of merchandising.

8. To develop knowledges and understandings of merchandise that are needed for work in the merchandising business as an employee, manager, or owner.

Course Content	Approximate Time Schedule

Units of Work

I. The Exciting World of Retailing	one week

- A. The marketing process
  - 1. The private enterprise system
  - 2. The consumer
  - 3. The producer
  - 4. Channels of distribution
  - 5. Retailing and the economy

B. Retailing--The last step in marketing
  1. Small-scale retailing
  2. Large-scale retailing
  3. Store ownership and control
  4. Retailing activities

II. The New Store
 A. Establishing the new store — one week
  1. Selecting a location
  2. The building
  3. The equipment
  4. The layout
  5. The store image
 B. Financing and organizing the new store — one week
  1. Becoming an owner
  2. Raising capital
  3. Capital outlays
  4. Protecting against risk
  5. Store organization
 C. Policies for the new store — one week
  1. Central policy
  2. Service policies
  3. Credit policies
  4. Collection and delivery policies
  5. Personnel policies

III. Buying for Resale
 A. Buying — one week
  1. Customer
  2. Market offering
  3. Fashions
  4. Staples
  5. Buying shopping goods
 B. Resources — one week
  1. Market contacts
  2. Selecting resources
  3. Selecting specific goods
  4. Ethics in buying
 C. Negotiating for price — one week
  1. Deciding on the price
  2. Discounts
  3. Credit and shipping terms
  4. Special buying arrangements
  5. The buyer's order
 D. Preparing goods for selling — one week
  1. Receiving the goods
  2. Checking the goods
  3. Marking the goods
  4. Storing and arranging
  5. Invoice control; mechanization
 E. Pricing the goods — one week
  1. Markup and markdown
  2. Planning the markup
  3. Leaders and premium merchandising
  4. Organizing the buying function

IV. Selling and Promotion

- A. Selling one week
    1. Personal and nonpersonal selling
    2. Duties of the salesperson
    3. Steps in the sale
- B. Special skills in selling one week
    1. Cash register operation
    2. Wrapping packages
    3. Telephone selling
    4. Team play in selling
    5. Problems on the selling floor
- C. Sales promotion and advertising one week
    1. Psychology of advertising
    2. Selecting goods to promote
    3. Selecting the media
    4. Preparing the advertisement
    5. Advertising standards
- D. Display one week
    1. Psychology of display
    2. Window display
    3. Interior display
    4. Color and design
    5. Organizing the selling function

V. Controlling the Store

- A. Fundamental records one week
    1. Cash receipts and disbursements
    2. Sales and purchases
    3. Stocks and inventories
    4. Unit control
    5. Business statements
- B. Planning for profit one week
    1. Merchandising planning
    2. Planning sales and stocks
    3. Planning purchases, expenses, and mark-up
    4. Controlling operations
    5. Organizing the control function
- C. Government regulation of distribution one week
    1. Safety and labor regulations
    2. Price regulations
    3. Retail credit and merchandising regulations
    4. Regulation of advertising and selling; taxation
- D. A career in retailing one week
    1. Types of retailing positions
    2. Wages, hours, and working conditions
    3. Security, recognition, and training
    4. Opportunities for advancement
    5. Opportunities for business ownership
- E. Qualifications one week
    1. Personal qualities
    2. Personality, skills, and merchandise information
    3. Locating a retailing job
    4. Applying for a retailing job
    5. Gaining success in retailing

Suggested Teaching Aids and Activities

1. Prepare or obtain charts of the organization of selected stores.

2. Compare the location of departments in similar stores.

3. Draw a floor layout giving attention to one department as to location of merchandise, showcases, selling space, receiving room, and related merchandise.

4. Study shopping districts in your community or nearby towns and areas to be served.

5. Arrange visits to various types of stores and related repair shops.

6. Collect price tickets and analyze information used for different classifications of merchandise.

7. Prepare a poster in the form of a ladder that shows the different factors that affect mark-up and the weight and place of each in the total situation.

8. Study fashion changes as they are affected by the materials available to the trade and the price of the materials.

9. Encourage students to conduct a survey among their classmates in order to determine consumer demand for certain brands of products.

10. Inventory of personality by the student (Self-analysis chart).

11. Demonstrations in different types of selling (Dramatizations).

12. Visit by local representatives from different types of merchandising establishments.

Evaluation

1. Achievement may be measured on the basis of the individual's contribution to class discussion. Oral and written reports should be evaluated on their originality, research, and manner of presentation.

2. Essay type tests may be used to measure concepts from factual information.

3. Objective tests, constructed by the teacher or obtained from the publisher of the textbook, may be used to measure attainment of factual information.

RECORD KEEPING

The teaching of record keeping serves two important purposes: To meet the special needs of those nonsecretarial students who have had only limited interest or success in other vocational business training. To provide a broad knowledge of the clerical organization and functions of the modern office in a changing world.

Grade Placement: 11 or 12

Length of Course: One semester or two semesters

Objectives:

1. To provide meaningful business problems at the learner's level of understanding.
2. To equip these students with basic vocational skills that are common to simple clerical office jobs in which record keeping is involved.
3. To provide students with an understanding of business procedures, concepts, and simple business forms.
4. To provide skills and knowledges that the students can use in everyday business activities.
5. To provide the student with drills to improve his arithmetical skills.
6. To teach the student the importance of orderly work habits, of system in handwriting, neatness, and accuracy.
7. To provide the student with drills using business terms in order to enrich his knowledge of business terminology.

Course Content

Record keeping is a course for students who want skills and knowledges of the common business forms for clerical office jobs in which simple records are kept or for personal use. Some of the business forms are:

> cashier's records, such as receipts, proof of cash, bank deposits; checks and bank statements; petty cash records; budget records; retail sales-clerk records; purchase records; records of sales; payroll records; records for a wholesale business; records of receipts and payments for a small business; sales records, with sales slips involving taxes; charge accounts; sales returns; and statement of accounts.

This class will introduce the student to an introductory phase of elementary accounting or bookkeeping. This course, however, is not a prerequisite for bookkeeping. Some of the knowledges and skills will be integrated in planned projects throughout the course.

Units of Work	Approximate Time Schedule
I. The Purpose and Use of Records	three weeks
A. Why records are kept	
B. Organizing records for:	
1. Ease of access	
2. Ease of interpretation	
3. Legibility	
C. Personal cash records	
D. Records for clubs and organizations	
E. Keeping records at home	
F. Business and records	
G. Automated record keeping	
II. Types of Records	six weeks
A. Cash records	
B. Banking records	
C. Payroll records	
D. Social security records	
E. Tax records	
F. Daybook and general journal	
G. Time records	
III. Common Business Record Forms	two weeks
A. Purchase orders, sales invoices, and receipts	
B. Stock records and requisitions	
IV. Introduction to Bookkeeping	four weeks
A. Cash	
1. Receiving	
2. Paying	
3. Forms: vouchers, checks, etc.	
B. Credit	
1. Sales	
2. Purchases	
3. Contract forms for legal aspects	
C. Trial balance	
D. Financial statements	
E. Small-business records	
F. Introduction of office machines	
V. Practice Set or Project	three weeks

Suggested Teaching Aids and Activities

1. The student gains motivation by enjoying immediate satisfactions from working with practical things and here-and-how activities which are presented in a step-by-step manner and easy to follow. Progress is made by moving from simple beginnings to more complex transactions.

2. The emphasis is placed on activity by the student. Adequate, practical activity problems to provide drill for slow learners is a must.

3. Business forms, such as requisitions, purchase order, invoice, statement, and final payment can be used to illustrate the flow of data in office routines.

4. Supplementary materials, such as practice sets, illustrative posters, and research booklets make subjects or topics like payroll or taxation realistic.

5. An introduction to different types of machines will give the student a sense of realism and meaningful experiences in the use of machines in our daily office routines.

6. Bulletin board may be used to illustrate different types of business forms. This will help to stress important points in learning.

7. The chalkboard should be used extensively by the teacher to explain important steps in presenting topics.

8. A changing exhibit of excellent work completed by students in the current class is sometimes effective, in that other students will want to improve their work.

9. Social security and income tax booklets will be helpful in teaching payroll and tax records.

10. Field trips, speakers, and community resources may be used to introduce units of study.

Evaluation

1. Problems of a practical nature, such as the setting up of records for a club or a small business, or making a budget for an individual, or making other kinds of personal records.

2. Orderly work habits, legibility of letters and figures, accuracy and neatness.

3. Observation of the student in the classroom.

4. Objective tests.

5. Pupil performance on special projects.

6. Study guides or workbooks.

SALESMANSHIP

Salesmanship primarily belongs in the distributive education program. However, it might be offered as an elective. Salesmanship is often taught in one semester with some other subject such as business law or business economics as a companion in the other semester. Similar content is sometimes presented under the title marketing or merchandising.

Salesmanship has implications for general education, but the course should be taught with vocational emphasis for job training rather than consumer values.

Grade Placement: 11 or 12

Length of Course: One semester

Objectives:

1. **To train the student in the psychological steps of the sales process.**
2. **To stress the human relations involved in personal selling.**
3. **To promote the importance of the service and ethical relationships with the customers in the sales process.**
4. **To point out the importance of technical or merchandise knowledge to the success of the sales person and to illustrate resourcefulness in obtaining this knowledge.**
5. **To clarify the role of salesmanship in our economy.**

Course Content	**Approximate Time Schedule**
Units of Work	
I. Selling as a Career	**three weeks**
A. Sales opportunities	
1. Retail selling	
2. Wholesale selling	
3. Service selling	
4. Specialty selling	
II. Learning to Sell	**three weeks**
A. Developing a sales personality	
1. Qualities of a sales personality	
B. The importance of human relations	
C. Know your product	
D. Personal appearance	
III. Planning a Successful Sale	**three weeks**
A. Finding the prospect	
B. The approach	
1. Getting attention	
2. Arousing the customer's interest	

        3. Stimulating a desire for the product
        4. Overcoming objections
    C. Closing the sale

IV. Retail Selling — three weeks

- A. Getting the job
- B. Store routine
- C. Vocabulary of the retail store
- D. Advancement in selling

V. Service Sales — four weeks

- A. Promotional services
    - 1. Gasoline stations
    - 2. Restaurants
- B. Service enterprises
    - 1. Personal services
    - 2. Business services
        - a. Advertising agencies
        - b. Business consultants
    - 3. Financial services
        - a. Banks
        - b. Insurance companies
        - c. Investment brokers
        - d. Finance companies
        - e. Loan companies
    - 4. Repair and maintenance services
    - 5. Transportation and communication services
    - 6. Professional and public services

VI. Advertising Media — two weeks

- A. Newspapers and magazines
- B. Television and radio
- C. Display
- D. Direct mail
- E. Sales letters
- F. Other

Suggested Teaching Aids and Activities

1. Field trips to nearby department stores for a study of selling techniques and layout.

2. Use of films and filmstrips.

3. Demonstrations and talks to class by salesmen and sales managers.

4. Student demonstrations of sales problems.

5. Study of different forms of advertising.

6. Use of the tackboards to display selling techniques or other pertinent materials.

Evaluation

The evaluation of the student in this course is based upon his performance on written subject matter assignments, on oral presentations, and on other individual and group projects. In connection with the evaluation of demonstrations and sales presentations, a rating sheet is helpful.

SHORTHAND I AND II

This material is intended as a guide for the teaching of Gregg Shorthand. Each shorthand teacher will have his own individual approach and will adapt the techniques and procedures to any given situation.

Shorthand should be offered only to those students who have had or are enrolled in typewriting.

It is generally conceded there are three methods of approach in the teaching of beginning shorthand. The reading approach, the writing approach, and a combination reading-writing approach.

Many teachers prefer the reading, or functional method, type of presentation. Fundamentally this is a language-art type of teaching. It is distinguished, in general, by the reading approach for approximately 20 class periods, by the provision of a printed key to the shorthand plates, and by the absence of verbalizations of rules or principles.

On the other hand, teachers may prefer the starting of writing on the first day of shorthand instruction. Word lists are used extensively to illustrate the rules, proportion of strokes, and placement of characters on a ruled line. Extensive reading and copying of the shorthand plates in the text will be used in this approach, too.

A combination of the two approaches, where the starting of writing is delayed for approximately 10 class periods, is prevalent.

The success of any one of these approaches, or others which the shorthand teacher may use, will depend largely upon the effectiveness of the teacher presentation.

Most business educators agree that there is only one purpose for the teaching of shorthand and that is for vocational use. The teacher must recognize that he is teaching a vocational course and, therefore, plan his teaching materials and methods to meet the standards of the business office.

General Objectives:

1. To develop shorthand skills and knowledge that will enable a student to enter a business occupation.

2. To develop attitudes, habits, and interests that will enable a student to procure an initial position and to advance in his work.

Grade Placement: 11 or 12

Length of Course: Two semesters

Objectives:

SHORTHAND I--first semester

1. To complete the theory of Gregg Shorthand as presented in the shorthand manual (Simplified or Diamond Jubilee Series).
2. To develop a high degree of skill in the reading of shorthand outlines.
3. To start the development of writing skill with particular emphasis on outline structure, proportion of characters, and the gradual development of writing speed and fluency.
4. To improve the student's ability to spell and punctuate correctly.
5. To increase his knowledge of word meanings.
6. To develop personality traits that will enable the student to get along with other people.

SHORTHAND I--second semester

1. To review and strengthen the student's knowledge of Gregg Shorthand (Simplified or Diamond Jubilee Series).
2. To develop his ability to construct outlines for unfamiliar words under the stress of dictation.
3. To increase his dictation speed to the highest point possible.
4. To extend his knowledge of spelling, punctuation, grammar, word meanings, and letter forms.
5. To automatize brief forms and special phrases.
6. To lay a solid foundation for rapid and accurate transcription--the student's ultimate goal.

Course Content

In shorthand, the content consists basically of three things: reading, writing, and transcribing shorthand outlines. Because of the nature of shorthand, the content of the course should follow the plan of procedure outlined in the textbook and in the teacher's handbook supplied by the publisher. There will be times when this must be varied, but the teacher will find it can be the general pattern.

Suggested Teaching Aids and Activities

1. Teach from the very first class session. No matter what the length of the first day's class, present something.
2. Make use of whatever modern teaching media are available, but do not lose sight of the fact that effective teaching can be done through the the use of the chalkboard.
3. Make spelling and pronouncing of the shorthand outlines the most important single activity of the first semester. (Almost as important for the second and to a high degree in the third semester.)

4. Write outlines on the board spelling and pronouncing each one. Have students spell and pronounce each outline three or four times.

5. Present words in groups of three or four, then review words already written. Write across the board, but in a small area so the teacher can direct the random reading with a minimum of movement.

6. Teach new symbols and brief forms at the beginning of the period, keeping them on the chalkboard for frequent recall and a change of activity throughout the class period.

7. Discourage students writing when teacher is writing on the board. Write slowly so the class may see the direction in which the outline goes.

8. Lead the reading. Be the loudest reader in the class. (To set the reading pace.)

9. Make use of student assistants for checking attendance from a seating chart so teacher can start class presentation immediately. (It will be a help if the assistants have had shorthand.) If student assistants are not available, teach students to read in concert as a pre-class warmup.

10. Use easy material to introduce dictation--dictating only a few words at a time. Write the material on the chalkboard before dictating.

11. If new-matter dictation is introduced in the first semester, it should be delayed until after the theory has been completely covered. When it is introduced, preview the dictation liberally on the chalkboard. All dictations at the beginning must be short, easy material--gradually increasing the amount and intensity of the dictation.

12. Make sure students do their homework, but do not spend much class time checking it. Read in concert from parts of the homework--individual samplings taken at random will help to keep students on the alert.

Evaluation

Excellent material on testing and grading is given in the instructor's handbook. The teacher will find it a good policy to follow this plan rather closely.

SHORTHAND II--second year

Objectives:

1. To review the principles of Gregg Shorthand (Simplified or Diamond Jubilee Series).
2. To develop further the student's ability to construct outlines under the stress of dictation.
3. To develop further his ability to spell and to punctuate.
4. To develop further his command of the mechanics of English.
5. To teach the student to handle the problems of office dictation.
6. To teach the student to place letters attractively on letterheads.
7. To teach the student efficient transcription techniques.

Grade Placement: 12

Prerequisite: Shorthand I

Course Content

As in Shorthand I, the nature of the course makes it desirable to follow closely the teaching suggestions and the material in the textbook and in the instructor's handbooks. This will be supplemented by ever-increasing quantities of new-matter dictation.

Suggested Teaching Aids and Activities

1. Take advantage of any modern teaching media available and work toward procuring such for use in the shorthand classes.
2. Encourage students to take advantage of all possible practice in taking dictation to build their skills to the highest possible point.
3. Place emphasis throughout the course on good work habits.
4. Spend less and less time in the reading back of student's notes. Sample enough to prevent malingering and to avoid writing fatigue.
5. Use easy dictation materials for speed building.
6. Build shorthand writing speed by dictating in short spurts repeated at higher speeds, but also use longer dictations at lower speeds to build sustained writing ability.
7. Preview all dictations.
8. Use 10-word steps when building speed--such as: 80, 90, 100--rather than 20-word steps.

9. Enunciate clearly. There is a tendency to raise the voice at higher speeds, but the voice should be calmer and lower as the pace increases.

10. When pushing for an increase in speed, always drop back to a slower rate on the last dictation for regaining control.

11. Use different dictations to measure speed and mailability.

TRANSCRIPTION

Transcription is a complex skill in which previously acquired knowledges and skills are fused and applied nearly simultaneously in the process of transferring information recorded in shorthand notes into typewritten form. It is a skill that is a composite of many factors. These factors may be classified as typewriting factors and nontypewriting factors. Speed and accuracy in typewriting should be developed to the point where it is sufficiently automatized so that visualizing the English word from the shorthand outline will not produce confusion. This probably means that at least one year of typewriting should precede the beginning of transcription at the typewriter.

Nontypewriting factors account to a large extent for the failure to achieve desired transcription production goals. If the transcriber could keep the typewriter moving along steadily and uninterruptedly, the problem of a satisfactory transcription rate would practically disappear. It is the interruptions to an even flow of typewritten copy caused by deciphering poorly written shorthand outlines, erasing, punctuation, English usage, spelling, and other nontypewriting influences that cut the transcription rate.

Objectives:

1. To develop the ability to transcribe accurately from shorthand notes at a rate approaching typewriting production rate.

2. To develop the ability to take dictation and transcribe for sustained periods of time.

3. To teach students to use reference materials advantageously.

4. To develop skills used in the performance of producing acceptable transcripts--such as carbon copies, addressing envelopes, proofreading, making corrections, special mailing instructions, postscripts, and letters of more than one page in length.

5. To teach students to organize materials.

6. To broaden the student's knowledge of business procedures and practices in order to add to his efficiency as a beginning worker and to his possibilities for future growth.

7. To teach students to use their notebooks in the most advantageous way. (This would include dating pages, indicating items to be checked for accuracy or information, indicating rush items, materials that have been completed, and the filing of used notebooks.)

8. To acquaint the student with office style dictation.

9. To develop a sense of responsibility for completing unfinished work without direct supervision.

Class Structure

The ideal transcription teaching situation would be one period a day for the shorthand class followed immediately by a period at the typewriter for transcription. The same teacher will be in charge of both classes. This arrangement might not be possible for the entire second year, but it should be a must for the last semester of shorthand training. It might mean that the transcription class will have to be structured with some other subject that is offered on a one-semester basis.

Course Content

The *Teacher's Handbook for Gregg Transcription* (Simplified or Diamond Jubilee Series) contains detailed and excellent material on the teaching and grading of transcription. The three-step plan for the introduction of transcription makes the transition from the introductory to the permanent transcription learning pattern easier. The student is led from the short easy letters to the longer more difficult ones. From the untimed work to the timed work. From checking errors to correcting errors.

The progress the students make in transcription is largely governed by the speed and nature of the material dictated, by the amount and nature of the previews, and by the amount and nature of teaching as the transcripts are checked. Therefore, great care should be given to the selection of the materials used for transcription.

Suggested Teaching Aids and Activities

1. Select easy materials for the first transcription.

2. Give any necessary help in letter styles and machine operations.

3. Give the students a list of words from the next day's dictation to be used for home spelling practice.

4. Teach student to organize his typewriting desk for the most efficient usage. (This may be difficult in most classrooms.)

5. Help the student to develop good erasing and other forms of correction habits.

6. Provide practice on making several carbon copies of letters.

7. Stress the importance of neatness and correct letter form. (First impressions go a long way.)

8. Stress the importance of the correct usage of reference materials.

Evaluation

Measures of achievement are provided in the instructor's handbook. Different tests must be used when measuring mailability of transcripts and when measuring speed and accuracy of the dictation and transcription.

VOCATIONAL OFFICE PRACTICE

The Vocational Office Practice course will be set up to meet the needs of the individual schools. Balance is the secret of the successful course. The subject matter is usually covered in a classroom type presentation and the skill development phase in a laboratory situation. Office Practice is designed to bridge the gap between the school and the office. It is a polishing course bringing into play all of the skills, knowledges, and attitudes necessary for minimum initial job competency.

CLERICAL OFFICE PRACTICE

Clerical Office Practice is a terminal one-semester or one-year vocational laboratory course, offered in the twelfth grade to business students who have completed one year of typewriting and who are preparing to become general clerical workers or typists, which integrates and develops to a higher level knowledge and skills gained in previous vocational business courses and introduces certain new related subject matter designed to provide non-secretarial students with the personal direction and training they will need for an initial position. Clerical office practice is a means of putting a vocational tool into the hands of the marginal students and an opportunity for some training for economic self-sufficiency.

Grade Placement: 12

Length of Course: One semester or two semesters

Objectives:

1. To attain effective mastery of the fundamental processes.
2. To develop into a well-adjusted individual, possessing acceptable character traits, personality traits, and proper work attitudes.
3. To develop a sense of responsibility for the completion of office jobs without close supervision.
4. To improve and coordinate the office skills learned in other courses and to acquire an employable standard of competence in at least one major technical business skill such as typewriting, filing, etc.
5. To achieve effective command of related business office information and facilitating skills such as mailing, telephone technique, filing, business vocabulary, etc.
6. To function as an efficient, adaptable beginning office worker with an appreciation for business ethics.
7. To know how to look for, apply for, and select a general office job suitable to abilities and interests.
8. To build confidence in taking job-entrance clerical tests and tests for job advancement.

9. To understand the need for continuous self-development and how to plan an appropriate individual program for that purpose.

Course Content — Approximate Time Schedule

Units of Work

I. The Modern Office — one week

- A. Office organization and routine
  1. Understanding office organization and routine
  2. Techniques of handling and receiving callers
- B. An office job
  1. Job relationships
  2. Developing efficiency
- C. Importance of office work
  1. Good performance requires careful planning
  2. Promptness in completing work
  3. Handling additional duties
  4. Acceptance of criticism
- D. Working relationships in business
  1. Office etiquette for new employees
  2. Building good public relations
  3. Employee-employer relations
  4. Business customs

II. The Personality of the Office Worker — one week

- A. How to develop a good personality
- B. Getting the right start
- C. Working well in the group
- D. You and your supervisor

III. Clerical Typewriting — four weeks

- A. Typing business reports
  1. Manuscripts
  2. Rough drafts
  3. Minutes and resolutions
  4. Statistical reports
  5. Bills and invoices
  6. Financial reports
- B. Typing letters
  1. Dictation at the machine
  2. Composition at the machine
  3. Transcription at the machine

IV. Record Keeping — two weeks

- A. Purpose and use of records
- B. Financial records
- C. Common record forms

V. Communication one week

A. Telephone
B. Handling mail
C. Composing
D. Office use of telegraph service

VI. Transportation one week

A. Shiping services
  1. Means
  2. Costs
  3. Terms
  4. Forms
  5. General information
B. Business travel
  1. Means of travel
  2. Costs of travel
  3. Complete trip plan
    a. Itinerary
    b. Reservations
    c. Financial arrangements

VII. Office Reference Books two weeks

A. Address and telephone information
B. Credit and financial information
C. Magazines and newspapers
D. General information and statistics
E. Grammar and style
F. Postal information
G. Travel information
H. Vocabulary and words

VIII. Seeking Employment three weeks

A. Occupational information
  1. Locating job openings
  2. Job requirements
B. Securing a job
  1. Application letters
  2. Data sheets
  3. Personal interview
  4. Application blanks
  5. Follow-up
  6. Methods of accepting or rejecting offers
  7. Leaving employment

IX. Office Problems three weeks

A. Enrichment activities
B. Simulated office projects

Suggested Teaching Aids and Activities

1. Distribute forms to students--job application blanks, applications for social security number, withholding exemption form, personality rating forms--to be explained and filled out in class.

2. Appoint a committee to keep displays on the bulletin board current.

3. Use appropriate visual aids.

4. Collect booklets, brochures, and reference materials.

5. Assemble a trip folder.

6. Use panel discussions by representatives from different types of companies, include field trips in planning, and outstanding speakers.

7. Build enthusiasm. Clerical Office Practice should build job-getting procedures.

Evaluation

A good testing program involves the careful selection of tests. Tests should be developed by the clerical practice teacher specifically for these uses:

1. Achievement tests should measure and evaluate the results of instruction.

2. Diagnostic tests should determine the strength and weakness of both the teaching and the learning.

3. Performance tests should be used to measure the student's ability to apply learned skills to the office work at hand.

4. Employment tests and Civil Service tests should be used to prepare students for actual testing on their initial job.

Grading should take into consideration these factors:

1. Achievement on performance tests.

2. Homework and class participation.

3. Bonus points for extra work.

4. Desirable office attitudes and work habits.

The good office practice student:

1. Follows directions well.

2. Accepts constructive criticism intelligently and graciously.

3. Proofreads accurately and checks against record.

4. Uses all office practice time to good advantage.

5. Knows where to find all supplies.

6. Puts working materials away at the end of the period.

7. Works efficiently on machine assignments.

8. Gives evidence of initiative, dependability, and a deep sense of responsibility.

   a. Attacks the job intelligently.
   b. Plans the assignment to get the best results.
   c. Keeps at it until the job is done.
   d. Asks essential questions; avoids asking unnecessary ones.
   e. Feels free to make constructive suggestions.

9. Works cooperatively with the group in the "give and take" of successful team work.

10. Is not satisfied with "good enough," but always does his or her very best.

OFFICE MACHINES

Up-to-date business machines and equipment are essential to the efficient operation of the modern office. The use of so many diversified machines makes it imperative that we give training to the prospective office employee in the use of the machines that are most often found in business offices.

The range of offerings in a machines course depends upon the kind and number of machines available in the office machines laboratory. For each machine, the manufacturers supply a syllabus of instruction specific to that machine with instructional content and directions for the learner and a teacher's manual. Adaptations through selection of exercises and time allotment will depend upon the degree of proficiency desired or practicable in particular situations. These instructional units are supplemented by sets of machines course books which provide additional practice. The minimum program should be that of a working knowledge of available business machines.

When office machines are available in sufficient quantity and variety, a rotation plan of organization is the most desirable because the typical class must ration the use of scarce equipment among a number of students. Individual rotation is so organized that the facilities have maximum use. This plan provides for the assignment of different pupils to different machines for a period of time and for shifting of students periodically so that at the end of the course each student will have had training on each type of available machine. The teacher must be sufficiently flexible in her method of operation to make adjustments to the plan as circumstances warrant. A large, highly specialized school may use the battery plan. In this arrangement each member of the class works on the same assignment at the same time. This plan is used with success to teach filing, machine transcription, billing, posting, calculating machine operation, and advanced typewriting. The integrated or model office plan is a third form of operation. This plan attempts to simulate actual office conditions and procedures. This plan of class work might well be used during the latter portion of the course.

Grade Placement: 12

Length of Course: One semester or two semesters

Objectives:

1. To further prepare the student to take his place more adequately in the business world as a trained office worker.

2. To enable students to apply knowledges and skills previously acquired to the use of machines as office tools.

3. To provide an opportunity for students to increase their knowledge of how machines are used in modern business.

4. To give the student three levels of training on various machines: acquaintanceship, confidence, and vocational.

5. To teach transferable skills.

6. To develop efficient working habits and acceptable business attitudes.

7. To develop a desire on the part of the pupil to continue work on one or more machines with the idea of reaching a skilled vocational level.

8. To be able to use and take care of general office equipment: duplicating equipment, transcriber-recorder, adding-listing machines, calculators, and other available machines.

9. To keep up to date on the latest office equipment, machines, and supplies.

Course Content	Approximate Time Schedule

Units of Work

I. Student Office Manager and/or Student Auditor-Receptionist	one week

- A. Duties of office manager
    1. Distribute job sheets and other necessary materials to each station immediately at the beginning of the class period.
    2. Check rotation schedule to make certain each student is at assigned station each day.
    3. Take charge of supplies, paper, stencils, masters, etc., to be issued during the class period.
    4. Work with the instructor in aiding students at machines whenever possible.
    5. Take charge of all incoming work, such as special duplicating jobs for the school.
    6. When time is available to type, do special typing assignments which should be organized by the instructor at the beginning of the term.
    7. At the end of the class, collect job sheets and other materials, file them properly in the folders, and check all stations to see that they are in proper order.
    8. Record and file completed assignments.
- B. Duties of auditor-receptionist
    1. Does preliminary checking of transcripts.
    2. Returns transcripts with errors to students to be corrected.
    3. Rechecks corrected transcripts and returns papers for final evaluation by instructor.
    4. Serves as auditor-receptionist for the week.
    5. Serves as receptionist--receiving visitors, answering inquiries.

Suggested Teaching Aids and Activities

1. Use instruction sheets.

2. Detail steps to follow in operating machine.

3. Use a set guide for completing assignments.

  - a. Student's name
  - b. Letter, record, belt, or job number
  - c. Date
  - d. Class
  - e. Time: Started _____ Finished _____

4. Use company aids: manuals, posters, pamphlets, charts, and brochures.

5. Identify job responsibilities.

Evaluation

A check list or rating sheet may be used to rate work habits, attitudes, and behavior on the job.

Machine Transcription

Voice recording machines are used extensively to record and transcribe dictation in business offices where there is a relatively heavy volume of correspondence, enough to justify their installation. Most beginning workers edit dictation before the actual transcription. Spelling, grammar, verification of prices, and rechecking facts are details that will permit one to give full attention to the work and increase the production rate.

Objectives:

1. To teach the students to operate the transcription machines effectively.

2. To use the machine as a tool of communication on the job.

3. To produce mailable work on the first draft.

4. To proofread material carefully.

5. To realize that the transcription machine augments and supplements the shorthand facility in accomplishing the transcription function of dictated material.

II. Machine Transcription two weeks

- A. Operational procedure - voice recording machine
  - 1. Instructor demonstration
    - a. Preparation of the machine for transcribing.
    - b. How to insert belt, disc, or tape.
    - c. How to start and stop the machine.
  - 2. Instruction review as each student enters transcription rotation period
- B. Use of machine in office
  - 1. Answering business correspondence.
  - 2. Interoffice communications.
  - 3. Speeches, reports, newspaper articles, etc.
- C. Related learnings for successful use of transcription machine
  - 1. Typewriting skill.
  - 2. Proofreading.
  - 3. Hearing acuity.
  - 4. Recording voice of student and instructor.

Suggested Teaching Aids and Activities

1. Use supplementary recordings.
2. Use student auditor-receptionist for checking of transcripts.
3. Use a detailed instruction sheet. This is a supplementary aid usually furnished by the manufacturer.
4. Stress spelling, the use of the dictionary, thesaurus, gazetteer, and stenographic style manual.

Evaluation

1. Use recordings prepared by the company for testing purposes.
2. Emphasis should be placed on mailability rather than production rate.
3. Production: three medium-length letters per class period.

Duplicating

Everyday business thrives on multiple copies. The complexity of business makes this necessary for the dissemination of information. The office worker must choose the process which best meets the requirements for quantity and quality. The major project in duplicating should be challenging, comprehensive, creative, contemporary, and colorful.

Objectives:

1. To acquaint students with advantages of stencil duplicating.
2. To develop skill in preparing copy for duplication.
3. To develop ability to operate duplicating machines.
4. To learn the use of the illuminated board and the accessories.
5. To apply duplicating process to business problems.
6. To develop skill and working knowledge for preparation of masters.
7. To teach proper use and operation of spirit or fluid duplicator.
8. To teach basic placement of copy.
9. To learn how to use the offset.
10. To be aware of the quality of paper available for duplicating.

III. Reproducing Processes

- A. Stencil duplicating
  - 1. General procedures
    - a. The stencil
      - (1) Preparing guide copy
      - (2) Planning placement of material
      - (3) Typing the stencil
      - (4) Correcting errors

- b. Operating the stencil duplicator
  - (1) Preparing the machine
  - (2) Placing the stencil on drum
  - (3) Inserting the paper on the feed table
  - (4) Operating instructions and adjustments
  - (5) Checking quality of copies
  - (6) Removing stencil
  - (7) Use of folder or hanging file
  - (8) Cleaning duplicator
- c. Use of accessories
  - (1) Illuminated drawing board
  - (2) Styli
  - (3) Using insets
  - (4) Using color in duplicating
- d. Organization
  - (1) Stacking duplicated copies
  - (2) Collating duplicated copies

B. Spirit duplicating

- 1. General procedure
  - a. Preparation of the master
    - (1) Typing and placement
    - (2) Handwritten
    - (3) Drawing and lettering
    - (4) Proofreading of copy
    - (5) Making corrections
  - b. Operation of machine
    - (1) Attach master
    - (2) Attach fluid control
    - (3) Position paper
    - (4) Set pressure control
    - (5) Release controls
    - (6) Release master for filing
- 2. Special projects
  - a. Use of short master
  - b. Postal card
  - c. Narrow paper
  - d. Programs, greeting cards, and folders
  - e. Ruled forms
  - f. Flash bulletins

Offset

The offset process is undoubtedly the most versatile of modern office duplicating processes. It offers all-around usefulness, quantity output, and good appearance with only a small amount of preparation for average jobs. The copy is set up on an offset mat or plate, made of paper, plastic, or metal. Copy may be prepared on a typewriter using a special offset ribbon or offset carbon. Copies may be hand drawn with grease-base ink, pencil, or crayon.

The offset can handle all kinds of office forms, letters, and record sheets. It can print on paper of varying thicknesses and sizes. It can handle all types of finished paper.

C. Offset duplicating

- 1. Advantages
  - a. Speed
  - b. High quality appearance of copy and illustrations
  - c. Long run on paper master up to 10,000 copies
  - d. Long run on aluminum master up to 25,000 copies

        2. Principles
        3. Preparation of Offset master
        4. Operating the offset duplicator
            a. Ready machine for operation
            b. Install master
            c. Operate control mechanism
            d. Trial run
            e. Examine copy
            f. Additional adjustments, if needed
            g. Complete run
            h. Remove master
            i. Put machine and working area in order
        5. VariTyper
            a. Setting the machine
                (1) Basic machine settings
                (2) Constructing rules and leader lines
            b. Horizontal composition
                (1) Centering and composing the title
                (2) Box headings
            c. Vertical composition
                (1) Marking positions for vertical rules
                (2) Aligning copy in machine
                (3) Checking alignment guide and rule
                (4) Aligning for column rules
            d. Simplified method for copyfitting text matter
            e. Care of VariTyper machines
            f. Exercises 1-12
                (1) Speed for composing copy
                (2) Techniques
        6. Headliner
            a. Principles
            b. Operating instructions
            c. Composing copy
            d. Copyfitting
            e. Special use of materials
    D. Photo copying
        1. Basic types of processes
            a. The dry copying process
            b. The liquid developer process
            c. Facsimile process
            d. Diazo process
            e. Other processes
    E. Producing the finished job
        1. Collating
        2. Perforating or stapling
        3. Cutting
    F. Filing for reruns

Suggested Teaching Aids and Activities

1. Display copies of student work on bulletin board.

2. For work duplicated for others, use a written contract with such information as:

    Name of instructor ____________________
    Date requested ____________________
    Number of copies wanted ____________________
    Delivery date desired ____________________
    Student assigned ____________________

3. You may prepare two or more masters simultaneously on the electric typewriter.

4. Prepare a check list for the operation of each duplicating machine.

5. Correction tape is available for use in correcting master copies for spirit duplicators.

6. If the typist forgets to remove the protective sheet when typing a spirit master, the protective sheet can, in an emergency, be used on the machine in place of the master. Copies will not be as distinct.

7. Simple rulings can be made on a stencil while it is still in the typewriter.

8. Excellent training films are available for duplicating procedures.

Evaluation

It is not necessary to give a formal test at the completion of the duplicating unit as selected jobs may be graded.

An effective ten-point grading scale is suggested for evaluating projects:

Effort (Completing assignment)	1
Accuracy (Including spelling)	3
Placement	2
Neatness	2
Followed instructions	2
Total	10

Any student earning fewer than seven points on a duplicating project should repeat the project and resubmit it for evaluation.

Computing Machines

Adding and calculating machines are used to quickly and accurately do the innumerable computations necessary in the office today. Each type of machine is made by several manufacturers; consequently, there are slight differences between each computing machine. You can easily become familiar with the operation of all models if you know the basic operating principles.

Objectives:

1. To develop skill in touch operation of the ten-key.

2. To develop working knowledge of uses of ten-key.

3. To develop understanding of jobs most suited for ten-key.

4. To understand efficient use of all machines commonly used in business offices.

5. To operate the full keyboard effectively.

6. To teach adaptability of rotary calculators to certain arithmetical concepts.

7. To teach the fundamental accounting principles involved in posting to customers' and creditors' accounts.

8. To teach the operation of posting machines.

9. To teach the use of machine bookkeeping as applied to local business.

10. To help the student understand that machine bookkeeping procedures can be done on a simple one-register machine or by a complex machine.

IV. Computing Machines seven weeks

A. Ten-key adding-listing machines
    1. Basic concept
        a. Touch operation--problems, drills, practice materials
        b. Mathematical processes
    2. Skill development
        a. Applying short-cuts
        b. Using constants
        c. Decimals and fractions
        d. Determining credit balances
        e. Division and reciprocal tables
    3. Accelerated training
        a. Accumulated multiplication
        b. Short-cut multiplication
        c. Fractions--percentages
        d. Discounts--chain discounts
        e. Mark-up--selling price
    4. Occupational intelligence in use of machine
B. Full-keyboard adding-listing machine
    1. Arithmetic and recording principles and techniques
    2. Fundamental processes
        a. Addition
        b. Subtraction
        c. Multiplication (as repeated addition)
    3. Prove work
        a. Proofreading tapes against source
        b. Re-adding for correction
    4. Non-add key
        a. Labeling
        b. Dating
        c. Numbering
    5. Short-cuts

V. Calculating Machines

A. Key-driven calculator
    1. Addition skills
    2. Multiplication skills
    3. Special multiplication
        a. Fractions
        b. Hundreds, thousands, and the gross
    4. Subtraction
    5. Division
        a. Repeated subtraction
        b. Trial divisors
    6. Application of skills
        a. Invoice extensions
        b. Discounts

            - c. Percentages
            - d. Figuring inventories
            - e. Verification of accuracy
        - 7. Computational skills
            - a. Payroll
            - b. Budgets
            - c. Computing percentage of total amount
            - d. Sales and finance
            - e. Measurements
            - f. Gross, tare, net
    - B. Rotary calculator
        - 1. Addition skills
        - 2. Multiplication skills
            - a. Whole numbers
            - b. Decimals
            - c. Fixed decimal point
                - (1) accumulative
                - (2) constants
        - 3. Division
            - a. Whole numbers
            - b. Decimal division
        - 4. Applications of computational skills
            - a. Debit and credit balance
            - b. Discounts
            - c. Percentages
            - d. Interest
            - e. Payroll
    - C. Printing calculator
        - 1. Keyboard simplicity
            - a. Simple addition
            - b. Simple subtraction
            - c. Automatic credit balance
            - d. Simple multiplication
            - e. Simple division
        - 2. Automatic features
            - a. Accumulation
            - b. Re-entry
            - c. Retention
            - d. Recall
        - 3. Automatic division
            - a. Percentages
            - b. Markups
            - c. Reciprocals
            - d. Ratios
        - 4. Automatic multiplication
            - a. Short-cuts
            - b. Financial statements
            - c. Verifications
            - d. Chain multiplication
        - 5. Constant multiplication
            - a. Prorations
            - b. Percentages
            - c. Cost accounting
    - D. Bookkeeping-accounting machine
        - 1. Fundamental accounting principles
            - a. Accounts receivable
            - b. Accounts payable
        - 2. Operation of posting machine
            - a. How to operate
            - b. Finding and correcting errors

3. Importance of accuracy
    a. Concentration and good work habits
    b. Accuracy in good public relations

Suggested Teaching Aids and Activities

1. Collect sample invoices, statements, ledger cards, and check stubs from local business concerns.

2. Review machines parts. Use company wall charts and diagrams.

3. Demonstrations on each type of machine by a professional.

4. Visit local business concerns to determine types of machines in general use.

5. Teach the students to keep their hands free of the moving carriage.

6. Present one fundamental at a time to eliminate confusion.

7. Prepare job instruction sheets for each unit.

8. Emphasize efficient machine operation: clearing machine before beginning problems, posture and position, fingering techniques, and touch.

9. Emphasize arrangement and handling of materials for efficiency.

10. Stress importance of ten-key keyboard as input medium for data processing.

11. Filmstrips from Educational Developmental Laboratories.

Evaluation

1. Evaluate work habits and techniques through observation.
    a. Willingness to read and follow instructions
    b. Industry and initiative
    c. Promptness in completing and handing in assignments
    d. Proper care of machines and work stations
    e. Personal habits

2. Determine speed and accuracy with timed adding tests.

3. Terminal evaluation includes problems to measure the level of skill the student has attained.

4. Test on accuracy but speed should be appropriate for the amount of time a student has spent on the machine.

5. Problems that utilize to best advantage the machine being tested should be included.

6. The test at the end of each machine unit should carry more weight than the daily accomplishments.

Keypunch

Card punching is the basic method of transferring original information into punched cards. The keypunch is a machine with a keyboard similar to that of a typewriter. Keypunch operators prepare and verify punched cards from business papers and other data. Once prepared, the card serves as a permanent record that can be used over and over. Any firm, even a small local one with no computer of its own, can do a lot with keypunch equipment both for in-plant purposes and in preparing materials for use with an outside computer.

VI. Keypunch two weeks

- A. Introduction and orientation
  - 1. Operating features--parts of machine
    - a. Card hopper
    - b. Punching station
    - c. Reading station
    - d. Card stacker
    - e. Main line switch
    - f. Reading board
    - g. Backspace key
  - 2. Principles of punched card
    - a. Introduction
    - b. Features
    - c. Numeric punching exercises
  - 3. Program control unit
    - a. Program control lever
    - b. Column indicator
    - c. Pressure-roll release lever
    - d. Program card
      - (1) Automatic skip
      - (2) Automatic duplication
      - (3) Alphabetic shift
      - (4) Program card codes
    - e. Program drum
  - 4. Operations
    - a. Inserting cards manually
    - b. Numeric punching with program control
    - c. Alphabetic and numeric punching with program control
    - d. Error correction
    - e. Prepunched master card insertion
- B. Automation office practice (terminology, no technical training)*
  - 1. Beginning and development of office automation
  - 2. Tabulating system of data processing
  - 3. The electronic-computer system of data processing

Suggested Teaching Aids and Activities

*1. Automation office practice used prior to keypunch assignment will help the student to understand better what is being done on his machine.

2. Use of the Selectric simulated keyboard will build dexterity prior to using the keypunch.

3. A visit to a computer center would be a profitable activity for the class.

Evaluation

1. Students must have a thorough knowledge of parts, principles of card punch, and basic knowledge and use of program drum. Test by observation.

2. Production standards should be established as soon as feasible.

VII. Other Office Equipment — three days

- A. The switchboard
  - 1. PBX switchboard
    - a. To receive incoming calls
    - b. To place outgoing calls
    - c. To make interoffice calls
  - 2. Other types of boards
    - a. Cord switchboards
    - b. Button dial switchboards
    - c. Cordless, touch-key switchboards
  - 3. Operator
    - a. Competent
      - (1) Minimum delay
      - (2) Maximum courtesy
    - b. Voice
      - (1) Enthusiastic interest
      - (2) Personal attention to client
    - c. Telephone judgment
- B. Special communication systems
  - 1. Dictograph
    - a. Means of communicating between offices
    - b. Independent system. leaves switchboard free
  - 2. Teletypewriter
    - a. Typewritten word transmitted
    - b. Teletypewriter exchange service
    - c. Teletypewriter private line service
  - 3. Telautograph
    - a. Transmits handwriting instantly over the wire
    - b. High speed written short-distant communication
      - (1) Banks, factories, hospitals, hotels, insurance office and railroad offices
      - (2) Between warehouse and main office
  - 4. Wide area telephone service
    - a. Special rates for special telephone line
      - (1) Full time service (24 hours a day, all month)
      - (2) Measured time service (15 hours per month)
    - b. Culminates business promptly
- C. Cash register
  - 1. Sales tickets
    - a. Date and number
    - b. Add and verify totals
    - c. Calculate net amount
  - 2. Sorting and safekeeping of money

Suggested Teaching Aids and Activities

1. The telephone company's telephone kit is available on loan for practicing switchboard procedure.

2. Take class on trip through local telephone company. Include PBX switchboard operation.

3. Learn to operate school communication system.

4. Use a sales slip practice kit for cash register practice.

Evaluation

General evaluation forms provided by Bell Telephone Company.

Typewriting Activities

New media and methods of instruction are here to stay. Audio-media for use in the business education classroom are expanding at an ever-increased rate. Effective utilization of tapes and records in the teaching of typewriting will provide more variety and more efficient, effective, and permanent learning will result.

Objectives:

1. To improve the student's production rate with application to specific business-situation problems.

2. To develop habits of working cooperatively.

3. To provide varied training in typing office-situation problems.

4. To utilize tapes and records for speed, accuracy, and challenge.

VIII. Production Typewriting seven days

- A. Typewriting letters
  - 1. Placement
  - 2. Punctuation
  - 3. Envelopes
  - 4. Special letter problems
  - 5. Placement of materials
  - 6. Rough drafts
  - 7. Corrected copies
- B. Filling in forms
  - 1. Business forms
  - 2. Duplicated letters
- C. Quantity typing
  - 1. Cards
  - 2. Envelopes
  - 3. Labels
  - 4. Index cards (with filing unit)
- D. Tabulation and reports
  - 1. Statistical tables
  - 2. Financial statements
  - 3. Minutes of meetings
  - 4. Footnotes
  - 5. Bibliographies
  - 6. Legal documents
- E. Typewriting from dictation
  - 1. Short office memoranda
  - 2. Telegrams or telefax messages
  - 3. Short letters
  - 4. Requests for reservations

- F. Composing at the typewriter
  - 1. Letter of application
  - 2. Personal data sheet
  - 3. Proofreading
  - 4. Composing typical office problems
    - a. Letters of inquiry
    - b. Telegrams
    - c. Order letters
    - d. Confirmation
    - e. Requests
- G. Making corrections
  - 1. Least discernible to the eye
  - 2. Judge when to retype
  - 3. Automatic motions for materials

Suggested Teaching Aids and Activities

1. Read material and understand all corrections and markings before starting to type.

2. Plan the format before beginning to type.

3. Use judgment placement.

4. Do rulings while paper is in machine.

5. Place materials in proper position for ease of handling and speed of production.

6. Daily responsibilities of the student include:

   - a. Readily accessible supplies.
   - b. Move carriage to side when making corrections.
   - c. Keep working area clean and neat.

Evaluation

1. Rate of production on mailable work.

2. Quality production checked for placement, neat corrections, general appearance--free of smudges.

3. Production standards may be developed for typewriting activities.

Filing

The tremendous growth of American business and industry has caused an amazing increase in the kinds and number of records kept by modern companies. Our clerical workers must have better filing training than ever before. The main purpose of filing is to arrange letters, record cards, bills, documents, catalogs, and other business papers in a neat and logical order so that they may be produced when desired with the least time and effort.

Objectives:

1. To develop a high degree of competence in alphabetic filing as well as an understanding of the variations in alphabetic rules and methods met on the job.

2. To develop confidence by providing practice with actual job-entrance filing tests given by private industry and various government agencies.

3. To provide realistic training by requiring abundant practice in sorting.

4. To provide adequate practice with foreign names and with numbers, which are two of the most common causes of misfiling.

5. To develop skill in finding information in office files, reference materials, and the library.

6. To acquaint the student with the most commonly used equipment, supplies, and commercial filing systems.

7. To develop logical thinking so that the student, instead of handling filing duties in a routine manner, will be able to "make decisions about filing."

8. To acquaint the student with methods of locating misfiled materials.

9. To develop the proper attitude regarding the importance of filing and the responsibility of the clerical worker who handles records.

10. To provide for flexibility and rapid on-the-job adjustment in using special filing systems.

IX. Filing — three weeks

A. Getting ready to file
    1. The importance of filing or records management
    2. Filing terms
    3. Rules and procedures
    4. Your filing qualifications
    5. The filing process
    6. Filing systems
        a. Equipment
            (1) Types of files
            (2) Folders
            (3) Guide cards
        b. Supplies
B. Learning to file alphabetically
    1. Indexing and filing individual names
    2. Indexing and filing names of business firms
        a. Articles and prepositions
        b. Abbreviations
        c. Name units
        d. Possessives
    3. Indexing and filing government entries
        a. Federal
        b. Other political subdivisions
    4. Indexing and filing special names
        a. Foreign words
        b. Geographic names
        c. Numbers
        d. Churches, schools, clubs
        e. Other organizations
    5. Cross referencing

C. Using basic filing systems and methods
    1. Tools and procedures of filing
    2. Commercial alphabetic filing systems
    3. Numeric filing
    4. Subject filing: alphabetic
        a. Arrangement
        b. Procedure
        c. Advantages
        d. Disadvantages
    5. Subject filing: decimal and duplex
    6. Geographic filing
        a. Arrangement
        b. Procedure
        c. Advantages
        d. Disadvantages

D. Working with the files
    1. Charge and follow-up methods
    2. Transferring filed materials
    3. Setting up and revising filing systems
    4. Storage

E. Using special filing systems
    1. Reminder files and references files
    2. Visible filing
    3. Soundex filing
    4. Automation and filing
        a. Microfilming
        b. Microfilm reader
        c. Filmsort

F. Filing in everyday life
    1. Personal and family records
    2. Finding information in a library
    3. Your future job

Suggested Teaching Aids and Activities

1. Save letters from typing class for practice filing.
2. Make use of available films on filing.
3. All materials used and work completed should be as realistic as possible.
4. Use actual materials in presenting filing steps.
5. Build enthusiasm the first day--really sell the importance of accurate filing.

Evaluation

1. Civil Service Filing Test.
2. Filing tests in The Business Teacher.

SECRETARIAL OFFICE PRACTICE

Secretarial Office Practice is a terminal one semester or one year vocational course for senior secretarial students who have completed one year of shorthand and typewriting. Secretarial Office Practice aids in mastering routine duties and fundamentals. Emphasis is placed on experience aligned to the everyday duties and operations of an office, provides refresher training, integrates old and new understandings and skills, stresses the proper development of personal qualities, and develops occupational competency for a multiplicity of office occupations. It instills in students willingness to tackle a new job with confidence, initiative, and know-how.

Objectives:

1. To provide refresher training in once-learned understandings and skills that are partially lost if they are not used constantly.
2. To provide a basic knowledge of business in general and give informational background about office operations required in beginning secretarial jobs.
3. To integrate the old and new understandings and skills.
4. To increase ability to transcribe shorthand notes accurately giving attention to punctuation, spelling, context sense, and arrangement.
5. To help students to understand how they may most effectively use their transcription skills on the job.
6. To re-emphasize and develop acceptable personal characteristics, proper work habits, right attitudes, personal appearance, and social know-how.
7. To acquaint students with job opportunities, placement techniques, employment responsibilities, and opportunities for the future.
8. To attain a proficiency sufficient to meet the demands of the beginning secretarial office worker, and to inculcate a desire for absolute accuracy, neatness, and thoroughness.
9. To take dictation to be transcribed under varied office conditions.

Your Career as a Secretary

This is an orientation unit, designed to give the prospective employee a preview of the training needed and specific suggestions about the personal qualities one should develop in order to be successful. A considerable amount of personality training should be injected into the various lessons taught throughout the course. The students should be orientated about business conduct and the necessity for cooperation with fellow workers. Adaptability, reliability, and resourcefulness are key characteristics which should be developed. Some students will need individual counseling concerning personality traits.

Objectives:

1. To understand local office position opportunities.
2. To build an awareness of qualifications for office positions.
3. To recognize working relationships in business.
4. To help student to a realization of the part the office worker has in public relations.

Course Content	Approximate Time Schedule

Units of Work

I. Your Career as a Secretary	one week

- A. So you want to be a secretary!
    - 1. Importance of office positions
    - 2. Opportunity to use initiative
    - 3. Secretary enjoys prestige
    - 4. Secretarial skills open many doors
    - 5. Salaries are attractive
    - 6. Good job insurance
- B. Office jobs available to high school graduates
    - 1. Types of office positions
    - 2. Job descriptions
    - 3. Job requirements
- C. Duties and responsibilities
    - 1. Place in office organizations
    - 2. Use of equipment and supplies
- D. Your personal effectiveness
    - 1. Desirable personal qualities
    - 2. Desirable character traits
- E. Your working relationships in business
    - 1. Office deportment
    - 2. Business ethics
- F. Promotional possibilities available
    - 1. Specialized training
    - 2. Advancement possibilities
        - a. Small business
        - b. Large business
- G. Compensation

Suggested Teaching Aids and Activities

1. Outside speakers and field trips contribute positively in this unit. Use of the field trip is to be recommended only to those who recognize the need for careful planning and administration.
2. Personal rating sheets for self-evaluation determine need for personality development.
3. Bulletin board committee to arrange a display using pictures, graphs, and other media depicting office jobs.

4. Films, filmstrips, and slides: The Secretary's Day, Working for the United States Government, Office Courtesy, and You're on the Team.

5. Use of brochures, pamphlets, company handbooks that are available for student use: How to be a Super Secretary, Intensive Clerical and Civil Service Training, Today's Secretary, and Social Security Handbook.

Evaluation

Evaluation of the student should be based upon written class assignments, participation in group projects, individual oral response, and contribution to class discussions.

Office Dictation and Transcription

Dictation and transcription are the axis on which the secretary's job revolves. It is not just a matter of being proficient in shorthand and transcription--many other techniques are involved. Basic skills and ability to think are essential.

Objectives:

1. To improve techniques of taking dictation and transcribing usable and mailable copy.

2. To take dictation to be transcribed under varied office conditions.

3. To take dictation from persons other than the regular teacher.

4. To take extemporaneous informal type of dictation.

5. To develop the ability to check work and to make necessary corrections.

6. To develop the ability to follow instructions.

II. Office Dictation and Transcription seven weeks

- A. Preparing for dictation
    - 1. Time for dictation
    - 2. Dictation tools
- B. Taking dictation
    - 1. Speed development
    - 2. Use of notebooks
- C. The mailable transcript
    - 1. Letter styles and placement
    - 2. Punctuation styles
    - 3. Display styles
- D. Transcribing
    - 1. Tips on effective transcription
        - a. Correcting dictator's errors
        - b. Carbon copies
        - c. Erasures
        - d. Neatness
        - e. Proofreading
            - (1) Read for sense
            - (2) Check for accuracy of all figures, dates, and facts
            - (3) Check spelling and punctuation
            - (4) Check typographical errors

    f. Enclosures
    g. Canceling your shorthand notes
2. After transcription
    a. Presenting letters for signature
    b. Handling the file copies

Suggested Teaching Aids and Activities

1. The instructor uses office-style dictation, introducing simple changes and corrections in the beginning and working up to long and complicated corrections and insertions.

2. Dictation is not given at a prescribed speed. It is given at a varying rate and range of speed.

3. Make student aware of the personal habits of dictators which often make the taking of dictation difficult.

4. Both dictation and transcription are done while other activities are going on in the same room, so that the students become accustomed to working in an office atmosphere.

5. The instructor attempts to create an employer-employee relationship between herself and the students.

Evaluation

The tests that are given are blocks of dictation to be transcribed in usable form with a time limit. Office style dictation is given and includes a variety of items. Mailing instructions, number of copies, and distribution are to be dictated. The grades assigned are based on the accuracy of the work and the quantity produced.

Make the student aware that no work is to be submitted until he feels that it is acceptable in terms of office standards.

Communication Services

A letter is usually the least expensive form of communication and one that provides a permanent record. The good secretary shows that she can handle telephone calls intelligently and courteously by speaking in a well-modulated voice, enunciating distinctly, choosing words that convey her thoughts clearly, and expressing through her tone sincere interest in the caller. She builds business and improves human relations by skillful use of the telephone.

Objectives:

1. To help the student develop an understanding of the duties and occupational opportunities in handling office mail.

2. To help the student to understand the best procedures in handling incoming and outgoing mail.

3. To help the student apply proper procedures in handling all mail.

4. To acquaint the student with supplies and equipment used in handling mail.

5. To help the student develop basic understandings, ideas, and appreciations of our communication system.

6. To help the student make a wise choice in use of proper communication service.

7. To develop proper attitudes, manners, and a good voice personality.

III. Communication Services one week

- A. Handling the mail
  - 1. Organization and operation of the mailing department
  - 2. Procedures for handling mail
  - 3. Postal rates
    - a. Class of mail
    - b. Special permits and bulk mailing
  - 4. Using postal services
    - a. Manuals
    - b. Bulletins
    - c. Directories
  - 5. Special services
    - a. Special delivery
    - b. Special handling
    - c. Registered mail
    - d. Certified mail
    - e. Insured mail
    - f. Tracing mail
    - g. Money orders
- B. Using the telephone
  - 1. Essentials in telephoning
    - a. Instill correct attitudes and good telephone manners
    - b. Telephone terminology
  - 2. Taking incoming calls
    - a. Screening calls
    - b. Transferring calls
    - c. Classifying calls
  - 3. Making outgoing calls
    - a. All-number calling
    - b. Long distance calls
  - 4. The office switchboard
  - 5. Special communication systems
- C. The telegraph system
  - 1. Types of service
  - 2. How to send telegrams
  - 3. International communications

Suggested Teaching Aids and Activities

1. Provide specimen forms for demonstration when possible.

2. Have speakers explain the use of these devices.

3. Assign special reports.

4. Show films and slides on telephone courtesy and techniques.

5. Use recent but discarded telephone directories.

6. Field trip through local company.

Evaluation

Use general evaluation form. (Bell Telephone Company - Teletraining for Business Studies)

Secretarial Record Keeping

The secretary's responsibility for handling cash and financial records will vary from one position to another. In some instances keeping financial records is handled by the secretary not only in the small firm but also in the large firm.

Objectives:

1. To develop proper application of the fundamental arithmetic processes.
2. To emphasize correct formation of all figures.
3. To increase knowledge of basic financial records for various types of business organizations.
4. To stress importance of keeping all records carefully.
5. To learn correct procedure to be followed in making all types of cash payments.
6. To build knowledge of the nature and application of common business records.
7. To develop an average degree of proficiency in completion of common and simple records.
8. To develop the ability to recognize various business forms and to understand their purposes.

IV. Secretarial Record Keeping two weeks

A. Handwriting and record keeping
B. Banking Transactions
    1. Banking activities
    2. Banking services
C. Cash payments
    1. Petty cash fund
    2. Other forms of cash payments
        a. Certified check
        b. Bank draft
        c. Cashier's check
        d. Postal and express money orders
D. Records for income tax purposes
E. Billing procedures
    1. Invoices
    2. Bills

Suggested Teaching Aids and Activities

1. If you make a mistake, admit it. Avoid making the same mistake twice.
2. Never mix a personal errand with the delivery, mailing of valuable papers, or the handling of office money.

3. Arrange a bulletin board display depicting forms used in keeping records.

4. Tour of a bank with detailed explanation of its operation (not, though, if the tour was taken in general business or bookkeeping).

Evaluation

Evaluation may be made on the basis of oral and written problems and records.

Transportation Services

Every business firm uses different shipping services. An alert and intelligent secretary should have an understanding of the economic importance of the procedures, forms, and terminology and be able to use these understandings in selecting the most efficient means of transportation as applied to goods and people.

Objectives:

1. To develop an economic understanding of business services.

2. To understand procedures in movement of commodities and people.

3. To help the student select the most efficient means of transportation.

V. Transportation Services — one week

- A. Shipping services
  - 1. Means of transportation
  - 2. Cost of shipping services
  - 3. Meaning of terms
  - 4. Use of forms
- B. Business travel
  - 1. Air travel
  - 2. Train travel
  - 3. International travel
  - 4. Automobile rentals
  - 5. Cost of travel
  - 6. Plan a trip
    - a. Collection of data
    - b. Reservations
    - c. Itinerary
    - d. Tickets
    - e. Assemble contents of employer's briefcase for trip

Suggested Teaching Aids and Activities

1. Accumulate reference materials continuously.

2. Use films and other visual aids.

3. Use speakers from transportation companies.

4. Field trips.

5. Trace a shipment of goods.

2

6. Detailed trip planning:
    a. Tickets
    b. Hotel reservations
    c. Itinerary
    d. Traveler's check or other resources
    e. Letters, memos, etc.

Evaluation

Unit test.

Typewriting

The typewriter is the most important machine the secretary uses. In a typical business office there is little straight typing from perfect copy. A large percentage of the typing includes such items as tabulations, reports, legal papers, resolutions, and minutes of meetings. The ability to turn out good-looking letters and reports, grasp ideas quickly, and follow the thought of the copy are essential to the development of vocational typewriting skill.

Objectives:

1. To help the student to adjust to various makes of typewriters and to perfect previously learned typewriting techniques.

2. To help the student learn to apply previously acquired skills to representative office-type problems.

3. To help the student learn to develop judgment and do pre-planning in job performance situations.

4. To help the student maintain efficiency in quality and quantity of production typing.

VI. Typewriting Activities two weeks

A. Typewriting business papers
    1. Typing letters
        a. Dictation at the machine
        b. Original composition
        c. Transcription from voice-recording machines
    2. Developing manipulative skills
    3. Typing business reports and documents
    4. Evaluating work
    5. Duplicating
B. Production typewriting
    1. Letters
    2. Manuscripts
    3. Tabulations
    4. Straight copy

Evaluation

1. Develop production standards for typewriting activities.

2. In evaluating finished typewritten copy consideration should be given to accuracy, arrangement, time required for completion, compliance with directions, and usability.

Job Finding and Job Success

To acquire a knowledge of the correct business procedures, techniques, and attitudes necessary for securing, holding, and advancing in an office position is the objective of this unit.

VII. Employment--Ultimate Goal two weeks

- A. Personal analysis
  - 1. Personality factors
  - 2. Educational inventory
  - 3. Skills
  - 4. Work experience
- B. Choosing your first job
  - 1. Job sources--possible employment opportunities
    - a. School placement service
    - b. Friends and personal acquaintances
    - c. Employment agencies
    - d. Personnel offices
    - e. Classified advertising
    - f. Civil service
  - 2. Presenting your qualifications
    - a. Data sheet
    - b. Application blank
    - c. Letter of application
  - 3. Personal interview
    - a. Necessity for appointment
    - b. Presenting your qualifications
    - c. Interviewer's evaluation
    - d. The follow-up
- C. Your job success
  - 1. Holding a position
    - a. Essential personality and character traits
    - b. Personal grooming
    - c. Quality of work performance
    - d. Accepting criticism
  - 2. Growing on the job
  - 3. Your future in business
  - 4. How to win a promotion
    - a. Best work on every assignment
    - b. Practice on any skill you anticipate using
    - c. Welcome new assignments
  - 5. Self-improvement
    - a. Refresher or advanced training
    - b. Social development
      - (1) Join professional organizations
      - (2) Participate in business sponsored events
  - 6. Plan a program of economic understanding

Suggested Teaching Aids and Activities

1. Secure application forms from local business firms. Stress importance of accuracy in completing forms.

2. Clip ads from newspapers. Compose letters including a data sheet.

3. Prepare follow-up letters.

4. Prepare skit to show right and wrong behavior and dress for personal interview.

5. Secure samples of pre-employment tests. Discuss.

6. Have outstanding speakers from local businesses.

7. Use appropriate audio-visual aids.

8. Interview three successful stenographers or secretaries. Make out a questionnaire and tabulate their responses and recommendations.

9. Prepare an appraisal sheet to be used by an interviewer.

10. Write a letter of application with pen and ink.

Evaluation

1. Use objective tests.

2. Use Business Entrance examinations to determine job readiness.

Office Problems

Study your community before selecting the simulated office problems and then select the problems which may be adapted to your locality.

Objectives:

1. To teach the students to organize their work and to arrange their materials properly.

2. To teach the students to analyze the job and determine how to do it with a minimum of time and motion.

3. To develop responsiblity in simulated office situations.

VIII. Simulated Office Experience two weeks

- A. General orientation
  - 1. Functional reasons
  - 2. Exploratory aspects
- B. Equipment rearrangement--Facilitate flow of work
- C. Demonstration at each station
- D. Assignment of students to work stations
  - 1. Rotation plan
    - a. Forms
    - b. Supplies
    - c. Devices
    - d. Equipment
  - 2. Battery plan

Suggested Teaching Aids and Activities

Set up a model office. Select the type of work stations or operations that would fit the community. Make an organizational chart--what has to be done and by whom. Have the office layout arranged for smooth flow of work. Make job descriptions and work samples for each station. Each repetition of the model office project will be richer in scope and quality of materials.

Evaluation

Evaluation of performance will be in terms of usability of material as interpreted in an office instead of those classroom standards adapted to measurement of initial learning.

VOCATIONAL TYPEWRITING I

The ability to type is a key to unlocking doors of opportunity in office jobs. This fact has been true for many decades and will likely continue to be true, in spite of office changes due to automation. More than a million students annually enroll in typewriting courses in the public schools of the United States.

Typewriting is the basic skill for office workers and a primary facility of communication for all business needs.

Grade Placement: 10 through 12

Length of Course: One year

Objectives:

1. To develop and maintain skill in the use of the typewriter.
2. To understand the operative parts of the typewriter and put them to proper use.
3. To employ the proper system of touch typewriting to control the keyboard.
4. To be able to apply the rules for punctuation and syllabication in typewriting straight-copy material.
5. To read critically and proofread typewritten work accurately.
6. To follow directions.
7. To typewrite business letters and business forms accurately and at a rate acceptable to employers.
8. To adapt to business procedures and to practice acceptable standards of business behavior.
9. To understand the vital role of personality in being successful in the business office.
10. To develop the spirit and desire to respect the values and rewards of good citizenship.

First Semester

In the first semester, typewriting is taught with an emphasis on good techniques, care of the machine, and acceptable work attitudes. These techniques should be adequate for building vocational competencies.

Course Content	Approximate Time Schedule
Units of Work	
I. The Typist	one day
A. Posture	
B. Position at machine	
II. The Typewriter and Fundamentals of Typing	four weeks
A. Learning operative parts	
B. Care of typewriter	
C. Finger placement and keyboard practice	
D. Learning the letter keys	
E. Learning figures and symbols	
F. Building basic skill	
III. Building Continuity in Typing	two weeks
A. Drills for accuracy	
B. Remedial drills	
IV. Personal Letter Writing	one week
A. Styles	
B. Letter parts	
V. Business Letter Writing	two weeks
A. Use of carbon paper	
B. Preparation for mailing	
VI. Centering, Composing, and Skill Building	two weeks
VII. Typing Postal Cards and Envelopes	two weeks
VIII. Measuring Individual Typing Competence	four days
IX. Typing Outlines, Themes, and Manuscripts	two weeks
X. Tabulation	one week
XI. Measuring Basic Skill and Applications	one week

Second Semester

Speed and accuracy in typewriting are basic to the development of a vocational skill. The typist will not be successful if he is a fast but inaccurate typist; neither will he be successful if he is an accurate but slow typist. Both of these skills must be built in the classroom. Second semester typewriting continues to improve the techniques, knowledges, skills, and attitudes of the first semester.

Course Content	Approximate Time Schedule
Units of Work	
I. Reconstruction of Basic Skills and Techniques	one week
II. Personal Use Applications	one week
A. Daily skill building drills	
B. Daily cleaning of the typewriter	
C. Daily checking of the typewriter	
D. Changing the ribbon	

III.	Manuscript Typing	two weeks
IV.	Business Letters (Advanced writing) A. Two-page letters B. Subject line C. Attention line D. Postscripts E. Enclosures F. Judgment placement G. Inter-office memoranda	one week
V.	Evaluation--Review and Measurement	one week
VI.	Basic Skill Improvement	one week
VII.	Tabulation A. Mathematical placement B. Backspace-from-center method C. Ruling	one week
VIII.	Personal and Office Typing Problems A. Proofreading and making corrections B. Typewriting from rough drafts	two weeks
IX.	Building Tabulating and Statistical Copy Production Skills	one week
X.	Skill Review and Measurement	one week
XI.	Basic Skill Improvement	one week
XII.	Filling in Forms	one week
XIII.	Building Business Letter Production Skills	two weeks
XIV.	Evaluation and Measurement	two weeks

Suggested Teaching Aids and Activities

1. Demonstration, explanation, and supervision of correct typing posture in regard to hands, arms, and body.
2. Proper arrangement of typing materials and supplies.
3. Insertion and removal of paper from typewriter.
4. Demonstration and explanation of parts of machine needed for introductory typing.
5. Supervision of correct use of parts of typewriter.
6. Introduction of keyboard through the use of charts and demonstration at machine.

7. Drill and practice on keyboard.
8. Practice on correct reaching and stroking.
9. Development of even, rhythmic typewriting.
10. Drill on correct carriage throw.
11. Use of controlled reader to encourage concentration and eyes on copy rather than looking at keyboard.
12. Use of tapes and records at multiple listening stations to provide individual instruction and individual progress.

Techniques which should be demonstrated:

1. Carriage throw
2. Tab key reach
3. Straightening paper
4. Inserting and removing paper quickly
5. Shifting for capitals
6. Changing ribbons
7. Centering the paper at an assigned centering point
8. Fingering action
9. Rhythm and sounds at various speeds
10. Automatic warm-up drills
11. Use of electronic equipment

Care of the typewriters:

Teachers should instruct students in the proper care of the typewriters. Observing the following rules will help to keep the typewriters in good condition:

1. Do not move the typewriters. A chart should be kept on the wall so that repairs may be requested.
2. Keep the machine away from direct heat or sunlight as heat hardens the platen and dries out the ribbon.
3. Paper must be in the machine before typing--do not type on platen.
4. Machine should be kept clean and free from erasure crumbs in type basket.
5. Throw the carriage with control. Do not slam it with such force that the machine may be damaged.

6. Use the paper release when removing paper from the machine.

7. When typewriters are not in use:
    Center the carriage
    Depress the paper release lever to free the main feed rolls
    Place the proper cover neatly on the typewriter

8. Do not place books or articles on the typewriter.

9. Before requesting a repairman, the teacher should always check to see that everything is in its normal operating position.

Evaluation

First semester grading factors:

Grading is often the biggest problem that confronts a teacher, especially the beginning teacher. Most authorities agree that approximately 20 percent of the papers that pupils submit to the teacher should be carefully graded; the remaining papers should be spot-checked. During the first marking period, the grade given by teachers should be based on the development of the pupil. Posture, proper stroking, reading copy, and understanding and using the parts of the typewriter should be evaluated. Emphasis should be placed on proper techniques, and timed writings should constitute only a small portion of the grade.

A suggested speed scale is:

40 or more = A)
35 - 39 B)
25 - 34 C)
20 - 24 D)

5-minute writing with no more than one error per minute

In subsequent periods, the grade should be based to a greater extent on pupil growth. Grades should be given to inform students of their progress, and teachers should be sure that the student understands the grading system that is being used.

The number of errors allowed on an acceptable timed writing should be limited in order to emphasize the importance of accuracy, allowing no more than one error per minute of writing. Evaluation should consider ability, background, and progress.

A suggested speed scale for second semester is:

50 or more = A
45 - 49 B
35 - 44 C
30 - 34 D

Let good judgment and common sense prevail at all times--do not be a slave to a marking system.

Suggested Form for Checking Techniques

Students Name ______________________________

	Technique to be checked	Good	Average	Poor
1.	Arms - almost motionless; very steady			
2.	Back - straight, leaning forward slightly			
3.	Bell - consciously listened for			
4.	Body - leans forward from the waist			
5.	Body - faces the machine and table squarely			
6.	Carriage return - hand gets home instantly			
7.	Carriage return - made without looking up			
8.	Continuity - no wasting time while typing			
9.	Copy - placed at the right of the machine			
10.	Effort - constant, purposeful, sincere			
11.	Eyes - remain constantly on the copy			
12.	Feet - both squarely on floor			
13.	Fingers - are kept curved, are never straight on keys			
14.	Hands - do not bounce too much on keys			
15.	Head - is erect, turned to face the copy			
16.	Margin sets - used quickly, efficiently			
17.	Nails - trimmed short, kept neat			
18.	Paper - paper release is used			
19.	Paper - insertion is correct, quick, efficient			
20.	Poise - no exclamations, paper yanking, groans			
21.	Rhythm - obvious effort for steadiness			
22.	Stroking - steady, unhesitant, continuous			
23.	Space bar - a "bounce-off" stroke is used			
24.	Tabulator - used without fumbling or looking up			
25.	Wrists - kept level, with no arch and no dip			

TECHNIQUE PROBLEMS THAT MAY BE DETECTED BY OBSERVING STUDENTS

Action	Possible Cause	Possible Solution
Looking at machine	a. Looking up to see the typed letter b. Looking up to find keys	a. If necessary, have student use carbon pack with machine on stencil. b. Drill on material that the student cannot remember; have him call the letters; instill confidence.
Untangling a jammed key	a. Type bars may be bent b. Stroking lacks rhythm c. Student sitting off center d. Stroking so lightly that type bars do not bounce off platen	a. Transfer to another machine. b. Rhythm records. c. Student centers on "H" key. d. Rhythm records or difficult stroke-by-stroke copy.
Hands bounce high	a. Not holding anchors b. Too much drill on one-hand words	a. Drill on words using home key letters. b. Discontinue one-hand word drills.
"Dragging" the carriage back	a. May be reading the typewritten copy b. May be aware of margin-set problem c. May not know correct technique	a. Carbon pack with machine on stencil. b. Repair or have student move to another machine. c. Drill on correct carriage return.
Looking up after carriage return	a. Uncertain of carriage return b. Checking typewritten work	a. Drill on left-hand starting words. b. Stress keeping "eyes on copy"
Fingers not curved	a. Nails too long b. May not know proper placement	a. Lecture. b. Demonstrate.

PROBLEMS THAT ARE REVEALED BY STUDENTS' PAPERS

What you see	Possible cause	Suggested solution
Spaces omitted after words	a. Student may be holding hand too low b. Faulty stroking technique	a. Stress correct position of hands. b. Have student say the word "space" while doing cadence typing.
Extra words typed or words repeated	a. Student has looked away from copy b. Student reading too far ahead	a. Concentration drill. b. Controlled reader or blackboard drill.
Transpositions	a. Lack of concentration b. Reading too far ahead	a. Concentration drills. b. Controlled reader or typing words by stroke-response.
Word or line omissions	a. Student looked away from copy, lost place b. Light is inadequate or glaring on copy	a. Concentration drills. b. Check position and slant of copy.
Raised capitals	a. Poor technique b. Faulty shift key c. Object under the machine	a. Extensive drill. b. Have repaired. c. Remove.
Uneven type	a. Nervousness, push for speed b. Falters on long words	a. Instill confidence by changing goals. b. Start with short words, then progress to longer words.
Shadowed words or letters	a. Student is slugging keys b. Compensating for bad machine c. Not releasing keys quickly	a. Drill on easy words. b. Check sluggish carriage movement. c. Improve typing rhythm.
Irregular indentions	a. Using space bar instead of tab b. Student releasing tab too soon	a. Stress value of tabulator. b. Caution, demonstrate, and drill.

VOCATIONAL TYPEWRITING II

Second year typewriting is vocational in purpose. Enrollment will be selective, limited to those students who may be expected to attain vocational standards at the end of the course. The instruction is planned to improve the ability of the students to meet the goals set forth in the objectives for beginning typewriting and to develop the ability to execute the duties of a typist with a minimum of supervision.

Grade Placement: 11 or 12

Length of Course: One year

Objectives:

1. To develop a high degree of typewriting skill in office-type production.
2. To improve basic typewriting skills and provide remedial instruction in business applications of skills.
3. To introduce advanced business applications of typewriting skills.
4. To develop a spirit of craftsmanship.
5. To develop attitudes which would lead to promotion on the job.

	Course Content Units of Work	Approximate Time Schedule
I.	Developing Speed with Accuracy	one week
II.	Building Power in Typing Business Letters	two weeks
III.	Typing Selected Business Forms A. Invoices B. Credit memoranda C. Checks D. Bills of lading	two weeks
IV.	Letters Containing Tabulations	one week
V.	Measuring Basic and Production Skills	one week
VI.	Developing Sustained Basic Skill	two weeks
VII.	Special Business Communications A. Telegrams B. Letters of confirmation C. Interoffice correspondence	two weeks
VIII.	Arranging Letters on Off-size Stationery	one week
IX.	Arranging Tabulated Reports (Arranged and Unarranged)	two weeks

X.	Handling a Large Mailing List A. Alphabetic index cards with names and addresses B. Envelopes in quantities	two weeks
XI.	Review and Measurement of Basic and Production Skill	two weeks

This course provides further supervised speed and accuracy development, integrated with basic production of correspondence, printed forms, formal manuscripts and tabulation. This course should be taught in the electronic classroom which will give the student an opportunity to develop his typing skills faster and more thoroughly.

Course Content — Approximate Time Schedule

Units of Work

I.	Improving Skill in Typing	one week
II.	Integrating Production Skills	two weeks
III.	Business Letters with Special Features A. Attention line B. Subject line	two weeks
IV.	Form Letters with Fill-ins and Form Paragraphs	two weeks
V.	Duplicating--Preparation of Stencil and Master Copies	one week
VI.	Business Papers and Accounting Reports	one week
VII.	Dictation at Typewriter, Transcription from Shorthand Notes (for stenographic groups) and Transcription from Voice-writing Machines	two weeks
VIII.	Tables and Reports for Executives	one week
IX.	Statistical Typing	one week
X.	Office-Style Production Typing A. Legal office 1. Wills 2. Leases 3. Proxy 4. Bill of sale B. Business office C. Government office	four weeks
XI.	Evaluation and measurement	one week

Suggested Teaching Aids and Activities

1. Each teacher should be thoroughly familiar with the manual that accompanies the typewriting textbook.

2. There are various films available for instructional purposes in typewriting.

3. Record players are helpful in developing even touch through the use of rhythm records. Tape recorders and instructional tapes are worthwhile learning experiences.

4. The overhead projector may be used effectively in typewriting to project illustrations or photographs that have been prepared on sheets or slides.

5. The controlled reader has considerable possibility for teaching effective reading procedures for typewriting and transcription.

6. The opaque projector is another device that may be used to enrich the teaching of typing. The machine enables the teacher to project papers containing errors common to the majority of students.

7. Closed circuit and instructional television is a system whereby the teacher conducts a regular class in the usual manner and is able to give individual instruction while students are receiving lesson from screen.

8. Electronic equipment for the advanced student may be effectively used in Typewriting I classes to provide for individual progress and remedial instruction.

Evaluation

In order to arrive at a grade for the course, student ratings on each of the factors mentioned in the objectives must be combined. Several criteria should be used including speed and accuracy, production work, and tests. Factors to be considered in judging the ability of the advanced typing students should include the following:

1. Correct techniques and work habits.

2. Speed and accuracy. Speed tests should be of five-minute's duration with a maximum of one error per minute. Suggested speed scale is:

First Semester of Typewriting II

60 or more = A
55 - 59 B
45 - 54 C
40 - 44 D

Last Semester of Typewriting II

65 or more = A
60 - 64 B
50 - 59 C
45 - 49 D

3. The ability of the student to analyze typing problems and to use the proper procedure in arriving at their solutions.

4. Production rate on letters, manuscripts, business reports, business forms, and envelopes.

PHYSICAL LAYOUT AND EQUIPMENT

The instructional objectives of the business education program, the size of the school, and the enrollment in business subjects, will determine the layout of and the equipment for each business education department. Sufficient space and adequate physical equipment, with thought toward possible future expansion, contribute to effective instruction.

I. Physical Facilities

A. The Vocational Business and Office Education area should contain a suite of rooms including the following: a combined teachers' office and lounge, a visual aids storage room, small conference rooms, a workroom with additional storage space, and a student-practice laboratory.

B. The dimensions of a classroom may vary considerably, but the space provided will determine the maximum number of pupils that may be accommodated. In general, there should be a minimum of 25 square feet per pupil plus 125 square feet of space for the teacher's area.

C. In office machines classrooms a minimum floor space area of 30 square feet per student work station should be provided.

D. A minimum of 100-foot candles of light should be provided for each student desk or work station.

E. An electric wall clock with sweep second hand should be installed in each room.

F. Office machines rooms should be equipped with an electrical outlet for each work station. Storage space should be provided, and there should be a wash basin in each classroom.

II. Teaching Materials and Equipment

A. Up-to-date teaching materials should be provided including materials for preparing posters, bulletin boards, and transparencies.

B. In typewriting rooms adjustable tables and chairs shall be used, or a variety of heights of tables and chairs shall be provided. The distribution of tables among the various heights should approximate the following:

For Manual Typewriters

1/5 of the tables 27 inches high
3/5 of the tables 29 inches high
1/5 of the tables 30 inches high

For Electric Typewriters

1/5 of the tables 26 inches high
3/5 of the tables 27 inches high
1/5 of the tables 28 inches high

Chairs

1/5 of the chairs 16 inches high
3/5 of the chairs 17 inches high
1/5 of the chairs 18 inches high

C. Tables supporting equipment in an office practice or machines laboratory should be flexible in terms of size and height. (L-shaped tables, where the two sections are of different heights are preferred.)

D. Vocational business education classrooms should be equipped with an individual desk (or table) and chair for each student, a teacher's desk and chair, file cabinets, bookshelves, a projection screen, overhead projector, an opaque projector, and a controlled reader. Motion picture and filmstrip projectors should be available for use.

E. Classrooms where advanced stenographic classes are taught should be equipped with record players and tape recorders. They should be equipped with electronic multiple-listening stations and a practice laboratory should be available. This practice laboratory shall be equipped with records or tapes and appropriate playing equipment so that students may practice taking dictation at varying speeds.

F. Office machine laboratories shall be equipped with various types of office equipment. The number of pieces and kinds of equipment should be influenced by the types of equipment used in the businesses and institutions where students completing the program are likely to be employed. (An equipment survey of the business community that employs a particular school's graduates will yield this information. It is understood that this may be a nearby city rather than the community where the school is located. Due consideration should also be given to the migration factor. Most high school graduates are free to move to new communities where positions are available.)

G. In general, office machines laboratories shall include the following types of equipment available for student practice: stencil and spirit duplicating equipment, machine transcribers, calculators, ten-key printing calculators, full-bank adding-listing machines, and electric typewriters.

H. Also, Boards of Education may wish to investigate the procurement of machines for data processing and accounting operations on a rental basis. Some machines might be assigned for use in more than one school on a rotating plan.

I. Thought should be given to the use of educational and closed circuit television.

Furniture, Equipment, and Supplies for Vocational Business and Office Education Programs

The following is a recommended pattern for a well-equipped machines laboratory, electronic shorthand laboratory, bookkeeping-accounting classroom, electronic typewriting laboratory, and a data processing division.

Equipment and Furniture for Vocational Office Machines Laboratory
(Classroom instruction and/or simulated office projects)

One unit of equipment consisting of the items listed serves eight students simultaneously on a rotating plan.

Production Typing (Rotation)
- 1 Elite type electric typewriter
- 1 Clerical desk - top minimum 24" x 40"
- 1 Adjustable posture chair

Machine Transcription (Rotation)
- 1 Electric typewriter
- 1 Secretarial desk - 30" x 55" x 29" with typewriter platform
- 1 Adjustable posture chair
- 1 Transcriber-Recorder

Adding-Listing Machine (Rotation)
- 1 Electric 10-key Printing Calculator
- 1 Machine table - 20" x 38" x 28" (preferable 29" height with 27" right side recessed machine space)
- 1 Side or swivel chair - 16" or 17"

Full-Keyboard Adding Machine (Rotation)
- 1 Electric Full-Keyboard Adding Machine
- 1 Machine table - top 20" x 38" x 28" (preferable 29" height with 27" right side recessed machine space)
- 1 Side or swivel chair - 16" or 17"

Key-Driven Calculator (Rotation)
- 1 Electric Key-Driven Calculator
- 1 Machine table - top 20" x 38" x 28" (preferable 29" height with 27" right side recessed machine space)
- 1 Side or swivel chair - 16" or 17"

Calculating Machine (Rotation)
- 1 Electric 8-column Automatic Rotary Calculator
- 1 Machine table - top 20" x 38" x 28" (preferable 29" height with 27" right side recessed machine space)
- 1 Side or swivel chair - 16" or 17"

Complete Typewriting Station
- 1 Executive type with long carriage - 18" or 20"
- 1 Table 24" x 30" x 26"
- 1 Posture chair

Complete Typewriting Station
- 1 Selectric with 16" carriage and several different elements
- 1 Table 24" x 30" x 26"
- 1 Posture chair

Duplicating Unit
- 1 Stencil duplicator 10" x 15" - electric, with storage cabinet
- 1 Illuminated drawing board with styli and guides
- 1 Fluid duplicator - electric, with storage cabinet
- 1 Photo-copying machine with storage cabinet
- 1 Offset duplicator
- 1 VariTyper and Type Fonts (or equivalent)

Telephone switchboard, plug type with modern telephone and intercom

Cash register on stand

Filing Unit (Individual practice sets and text)
Equipment to show drawer type filing, cabinet type filing, visible record card cabinet filing, open-shelf filing, rotating file, file folders, alphabetical guides.

Posting and Billing Machines (2) with tables and chairs

Keypunch
- 1 Posture chair

Other Equipment, Furniture, Applicances, and Supplies
- 1 Interval timer
- 1 Stop watch
- Set of desk trays (1 set per instructor)
- 2 Pencil sharpeners
- 1 Paper cutter
- 1 Four-drawer file case with alphabetical guides and file folders
- 1 Collating device
- 1 Receptionist—class assistant station—secretarial desk and chair
- 1 Projection screen
- 1 Waste basket for each instructional unit
- 1 Paper punch
- 1 Stapler for each instructor
- 1 Long arm stapler
- 1 Storage cabinet with lock
- 1 Hanging file cabinet (for used stencils)
- 1 Film and slide projector combination (with films and suitable slides)
- 1 Headliner and Typemasters with desk and chair
- 1 Opaque projector
- 1 City Directory
- 1 Postal Guide
- 1 Postage scales

Miscellaneous Supplies
Paper clips, rubber bands, thumb tacks, rulers, correction fluid, correction tape, carbon paper, master copies, stencils, erasers, colored pencils, mimeograph ink, ink pads for mimeograph machine, protective covers for mimeograph machine, adding machine tape, typing cleaner, offset supplies, etc.

Equipment, Furniture, and Supplies for Vocational Shorthand I and II

30 Student stations with adjustable chairs
1 Console (record players and tape recorders - varying speeds and individual tapes)
30 Electronic multiple listening stations with individual controls
1 Portable overhead projector
1 Projection screen
1 Controlled reader and complete set of teaching aids
Belts, records, and tapes for Shorthand I and Shorthand II (to correlate with textbook)
Specialized tapes and records for legal, medical, and scientific dictation
2 Pencil sharpeners
1 Stop watch
1 File case with locked storage space
File folders and alphabetical guides
2 Staplers
2 Waste baskets
Grease pencils for use with overhead projector
Legal, medical, scientific, and technical shorthand dictionaries
Unabridged dictionary
Student dictionaries 6 - 8
Shorthand dictionaries 6 - 8
Secretarial handbooks (for student use)
1 Teacher's desk and chair

Equipment, Furniture, and Supplies for Vocational Bookkeeping and Accounting Room

30 Bookkeeping stations and chairs
Desks should be 20" by 36" of varying heights or should be adjustable
4 Electric ten-key adding-listing machines with tables and chairs
2 Electric full-keyboard adding machines with tables and chairs
2 Electric rotary calculators with tables and chairs
2 Bookkeeping machines (posting and billing) with tables and chairs
2 Accounting machines (large type) with tables and chairs
1 Portable overhead projector
1 Projection screen
1 Set of bookkeeping slides - correlate with textbook
1 Set of bookkeeping charts - correlate with textbook
1 Filing cabinet with alphabetical guides and file folders
2 Desk trays
2 Pencil sharpeners
2 Staplers (Swingline 27)
2 Waste baskets
1 Teacher's desk and chair
1 Opaque projector
Red-lead pencils
Blue-lead pencils
36 Rulers - 15"

Equipment and Furniture for Vocational Electronic Typewriting Laboratory (Second Year)

35 Typewriter stations (electric)
    (30 for class use, 1 demonstration machine, 4 replacement machines)
35 L-shaped tables with chairs (either table or chair adjustable, preferably the table)
1 Copyholder at each station
1 Demonstration stand
1 Instructor's desk 32" x 54" with accompanying chair
1 Paper cutter
Dictionary (six to eight for student use)
Secretarial handbooks (six to eight for student use)
Unabridged dictionary on stand
3 Staplers - regular size (Swingline 27)
1 Long-arm stapler
2 Pencil sharpeners
Type cleaner and brushes (set for each station)
Interval timer
Stop watch
2 Four-drawer file cases with locks
Alphabetical guides and file folders
File desk trays (set of 2 for each instructor using room)
Controlled reader and complete set of teaching aids
1 Console with record players and tape recorders
35 Electronic multiple listening stations with individual controls at each station
Records and tapes for multiple listening stations
Projection screen (roll-up, spring type)
2 Wastebaskets
Records, discs, belts, and tapes to correlate with textbook

Equipment and Furniture for Vocational Data Processing Laboratory

1 Keypunch
1 Verifier
2 Selectric typewriters with simulated keyboards
1 Accounting machine station
    Sorter
    Collator
    Accounting machine
    Reproducing machine
1 Computer
    Console
    Storage
    Card read punch interpreter
    Printer
    Disc drive or tape drive
Air conditioning for data processing laboratory
1 Teacher's desk and chair

Student's Occupational Objective Form

____
Student's Name

VOCATIONAL BUSINESS AND OFFICE EDUCATION

____________________________ High School

______________________________, West Virginia

____
Student's Name

NAME OF SCHOOL

Vocational Business and Office Education

The purpose of vocational business and office education is to prepare students for career positions in the field of business. Upon graduation they will be prepared for initial positions and capable of succeeding in the occupation for which they have prepared.

I. General Clerical Curriculum

Required

Clerical Office Practice
Office Machines
Record Keeping or Bookkeeping I
Typewriting I
Typewriting II

Electives

Business Economics
Business Law
Business Mathematics
Cooperative Work Experience
General Business
Salesmanship
Shorthand I

II. Stenographic-Secretarial Curriculum

Required

Office Machines
Secretarial Office Practice and/or Transcription
Shorthand I
Shorthand II
Typewriting I
Typewriting II

Electives

Bookkeeping I
Business English
Business Mathematics
General Business
Cooperative Work Experience

III. Accounting and Bookkeeping Curriculum

Required

Bookkeeping I
Bookkeeping II
Office Machines
Typewriting I

Electives

Business Economcis
Business Law
Business Mathematics
Cooperative Work Experience
Data Processing Principles
General Business
Merchandising or Salesmanship
Business Organization and Management
Typewriting II
Machine Accounting

IV. Data Processing Curriculum

Required

Bookkeeping I
Data Processing I
Data Processing II
Office Machines
Typewriting I

Electives

Bookkeeping II
Business Economics
Business Organization and Management
Business Law
Clerical Office Practice
Cooperative Work Experience

I have read the courses offered in vocational business and office education and declare my intentions to enroll in the curriculum which I have checked.

1. General Clerical Curriculum 1. ______
2. Stenographic-Secretarial Curriculum 2. ______
3. Accounting and Bookkeeping Curriculum 3. ______
4. Data Processing Curriculum 4. ______

Signature ____________________

Date ____________________

Reasons for enrolling in Vocational Business and Office Education:

____

____

____

Remarks:

RECOMMENDATIONS

1. Employment of an adequate staff on the state level to fulfill the requirements of the State Plan.

2. Employment of a county coordinator where there are thirty or more business teachers in a county.

3. Institute plans for an area or specialized vocational school for post-secondary and adult programs.

4. Appointment of a standing committee of business teachers to study, evaluate, and make recommendations for the procurement of equipment and the adoption of textbooks. Membership on the committee should be on a rotating basis.

5. Organization of a separate transcription class, at the earliest possible date, in the stenographic-secretarial curriculum. (If such a class is not now being offered).

6. When purchasing machines for specific schools, consideration should be given to the machines now being used in the school and those machines which are used by businesses in the locality. Proximity of sales and service offices should be a factor in selecting a particular machine.

7. Typewriting I should be placed in the curriculum for tenth grade students as soon as feasible. This would be advantageous in order to initiate the broad program of vocational business and office education.

8. That a form similar to the one on the preceding page be used as the student's occupational objective statement of intent.